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February 23, 2016

Via ERF and US Mail

MHPLIC 24FEB'164M11:22

Debra A. Howland Executive Director New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429

RE:

DG 15-391 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities

Keene Division

Winter 2015 - 2016 Period Cost of Gas - March 2016 COG Adjustment

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division (the "Company") and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 25,834 dated October 30, 2015, in Docket DG 15-391, I enclose for filing the Company's current (March) calculation of its projected over or under collection of gas costs for the 2015 – 2016 Winter season ending April 30, 2016.

The calculation reflects the NYMEX closing prices as of February 18, 2016. The resulting projected over collection of approximately \$89,161 is approximately 12.3% of the total revised anticipated gas costs for the 2015-2016 winter season.

The Company does elect to implement the forecasted \$0.2998 decrease for the March 1st billing cycle.

The current and revised cost of gas rates are summarized in the following table.

Cost of Gas Rate		
Current Rate	Revised Rate	Change
\$0.6910	\$0.3912	(\$0.2998)

Please note this report has been filed via the Commission's Electronic Report Filing System.

Thank you for your assistance with this matter. Please do not hesitate to call if you have any questions.

Sincerely,

David B. Simek

Enclosures

cc: Service List