



Michael J. Sheehan, Esq.
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September 15, 2016

Via Hand-Delivery and Electronic Mail

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

**Re: DG 16-___; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, Keene Division
Winter 2016/2017 Cost of Gas**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, I enclose an original and six copies of Liberty Utilities' Winter 2016/2017 Cost of Gas filing for the Keene Division, which includes the joint Direct Testimony of Francisco C. DaFonte and David B. Simek, with supporting schedules.

Thank you for your assistance with this matter. Please do not hesitate to contact me should you have any questions.

Sincerely,

A handwritten signature in dark ink, appearing to read "M. Sheehan", written in a cursive style.

Michael J. Sheehan

Enclosures
cc: Donald Kreis, Consumer Advocate