

Michael J. Sheehan, Esq. Senior Counsel Phone: 603-216-3635 Email: Michael.Sheehan@libertyutilities.com WHPUC 260CT 17PM4: 18

October 26, 2017

Via Electronic Mail and Hand-Delivery

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

Re: DG 17-135 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities 2017-2018 Cost of Gas

Dear Director Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, enclosed for filing are one original and six copies of bill impact analyses to be filed as a supplement to Exhibit 10. Staff requested these bill impact analyses after the hearing ended and has no objection to allowing them into the record. The OCA also assents to their admission.

Thank you.

Sincerely,

Michael J. Sheehan

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Enclosures cc: Service List