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October 5, 2018

Via Hand-Delivery and Electronic Mail

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

Re: Docket No. DG 18-137; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities Winter 2018/2019 Cost of Gas Filing and Summer 2019 Cost of Gas Filing

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, enclosed are an original and six copies of the *Technical Statement of David B. Simek and Catherine A. McNamara*.

Thank you.

Sincerely,

Michael J. Sheehan

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Enclosures

cc: Service list