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February 21. 2014

Via ERF and US Mail

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

Re: DG 06-107 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities Monthly Call Answering Report – January 2014

Dear Ms. Howland:

In connection with Order No. 24,777 issued in the above docket, enclosed for filing please find Liberty Utilities' Monthly Call Answering Report. 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,

ohm R. Hell

Stephen R. Hall

Enclosure

cc: Service List OCA Litigation