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April 15, 2014

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Via ERF and US Mail

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

Re: DE 12-262 2013-2014 CORE NH Electric and Gas Energy Efficiency Programs February 2014 Energy Efficiency Monthly Expense

Dear Ms. Howland:

Enclosed for filing please find Liberty Utilities (EnergyNorth Natural Gas) Corp.'s monthly report of collections, expenditures, incentive, interest, and therm sales associated with the implementation and cost recovery of its energy efficiency programs through February 2014. This report updates the forecasted energy efficiency program expenditures consistent with Liberty Utilities 2013-2014 CORE Electric Energy Efficiency and Gas Energy Efficiency Programs approved by the Commission in Order No. 25,462, dated February 1, 2013, and the DSM Rate per therm approved by the Commission in Order No. 25,591, dated October 31, 2013, in Docket DG 13-251.

This report includes adjustments, as noted, to some previously reported data resulting from the 2012 plan year Commission audit, including adjustments for previous energy efficiency incentives. The audit of the 2012 plan year has not yet been completed. Once the audit is complete, the Company will restate any additional figures, if required. This report has been reconciled with the Company's general ledger through February 2014.

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,

Stephen R. Hall

Stephen R. Hall

Enclosure

cc: Celia O'Brien Service List

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