

Stephen R. Hall Director, Regulatory & Government O: 603-328-2721 E: Stephen.Hall@libertyutilities.com

March 25, 2014

MIPLIC 25MAR 14PM1:31

Via Electronic Mail 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 13-251 EnergyNorth Natural Gas, Inc.

2013-2014 Winter Period Cost of Gas - April 2014 Trigger

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. (the "Company") and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 25,591 dated October 31, 2013, in Docket DG 13-251, I enclose an original and two copies of the Company's current calculation of its projected over or under collection of gas costs for the 2013-2014 winter season ending April 30, 2014.

For November 2013 through March 2014, the calculation reflects the actual NYMEX settled prices. For April 2014, the calculation reflects the 15-day average NYMEX closing prices as of March 14, 2014. The calculation also reflects the unprecedented increase in the prices paid for spot natural gas purchases brought on primarily as a result of the much colder than normal temperatures experienced during most of this winter throughout the Company's service territory and the nation in general. The resulting projected under collection of approximately \$4.9 million is approximately 5.9% of the total revised anticipated gas costs for the 2013/14 winter season.

The current and revised cost of gas rates are summarized in the following table.

Cost of Cos Dotos

	Cost of Gas Rates		
	Current Rate	Revised Rate	Change
Residential	\$1.2919 *	\$1.2919 *	\$0.0000
Commercial/Industrial High Winter Use	\$1.2935 *	\$1.2935 *	\$0.0000
Commercial/Industrial Low Winter Use	\$1.2809 *	\$1.2809 *	\$0.0000

^{*} per Order No. 25,633 dated February 28, 2014, in Docket DG 13-251

The filing has also been submitted electronically to the Commission in accordance with Order No. 24,223 issued on October 24, 2003.

Thank you for your assistance with this matter. Please do not hesitate to call if you have any questions.

Sincerely,

Stephen R. Hall

Enclosures

cc: Service List