



**CONFIDENTIAL
MATERIAL
IN COMM FILE**

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WPUC 15MAR15PM3:20

March 13, 2015

Via ERF and U.S. Mail

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

**Re: DG 14-076: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
REVISED 2014 Summer Cost of Gas Reconciliation**

Dear Ms. Howland:

On behalf of Liberty Utilities, enclosed for filing please find one redacted and one confidential copy of a REVISED 2014 Summer Period Cost of Gas reconciliation. This reconciliation compares the actual deferred gas costs to the projections submitted in the Company's 2014 Summer Period Cost of Gas Filing submitted to the Commission on March 17, 2014.

Certain pages included in this filing contain confidential information, specifically, the Company's costs associated with the summary of supply and demand forecast, contracts ranked on a per-unit cost basis, adjustments to gas costs, details of demand costs per unit, details of demand rates per unit, details of commodity costs per unit and hedged contracts (including pricing terms). The Company requests confidential treatment of these materials pursuant to 201.06(a)(26) and will rely upon the procedures outlined in Puc 201.06 and 201.07 to protect confidentiality.

The REVISED filing shows a Cost of Gas over collection for the 2014 Summer Period of \$1,210,302. The ORIGINAL reconciliation filing, which was filed with the Commission on February 2, 2015, showed an over collection for the 2014 Summer Period of \$2,576,471. The difference between the original and the revised filing is summarized as follows:

Originally filed Summer Period COG Over Collection	\$	2,576,471
Beginning Balance Adjustments		(8,234)
Broker Revenues Included in Off Peak in error		(1,617,941)
Capacity Release Included in Off Peak in error		275,888
Occupant Adjustment due to changes above		1,194
Interest Adjustment due to changes above		(17,076)
Revised Summer Period COG Over Collection	\$	<u>1,210,302</u>

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

Sincerely,



Stephen R. Hall

Enclosure

cc: Service List