



Sarah B. Knowlton
Assistant General Counsel
Phone: 603-216-3631
Email: sarah.knowlton@libertyutilities.com

November 17, 2014

Via First-Class and Electronic Mail

NHPUC 18NOV'14 11:29

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

Re: DG 14-180: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities Rate Case

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, I enclose for filing an original and six copies of replacement schedules for internal financial reports filed on August 1, 2014 in the above-referenced docket pursuant to Puc 1604.01(a)(1). The schedules have been revised to reflect adjustments made to various income tax accounts subsequent to the initial compilation of the reports. These replacement schedules have previously been provided to the Commission's Audit Staff to facilitate the ongoing review of the Company's book and records

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

Very truly yours,

Sarah B. Knowlton

Enclosures
cc: Service List