



**CONFIDENTIAL  
MATERIAL  
IN COMM FILE**

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October 15, 2014

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***Via Hand Delivery and Electronic Mail***

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

**Re: DG 14-220: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities Winter 2014-2015 Cost of Gas**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, I enclose one redacted and seven confidential copies of Liberty Utilities' Revised Winter 2014/2015 Cost of Gas filing which includes the Revised Direct Testimony of Francisco C. DaFonte, the Revised Direct Testimony of David B. Simek and the Direct Testimony of Mary E. Casey. The Company's original Cost of Gas filing was submitted on September 2, 2014.

During the course of the Company's review and as a result of the discovery process, certain revisions and updates have been made to the filing that impacted a number of pages. In addition to updating the filing with current market information, as is customary with Cost of Gas filings, those revisions and updates included changes to various components such as the sales forecast, bad debt percentage and corrections to some cell reference errors contained in the original spreadsheet model. Due to the number of pages of the schedules as well as the testimony that were impacted, the Company is submitting an entire revised filing rather than a large number of replacement pages. The Commission's Staff and the Office of Consumer Advocate has been kept informed of the update and was consulted regarding whether the update should only include those pages that actually changed, or whether the entire filing should be revised. In view of the number of pages that changed, Staff concluded that the entire filing should be revised.

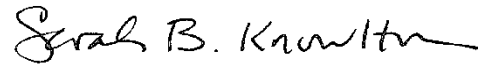
As a result of the changes, the updated average Cost of Gas rate for the 2014-2015 Winter period for residential customers is \$1.1630 per therm, as compared to the \$1.2225 per therm included in the Company's September 2, 2014 filing.

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Certain schedules contained in the Revised filing confidential information routinely included in cost of gas filings as described in Puc 201.06(a)(26), and thus the Company requests confidential treatment of this routine information pursuant to Puc 201.04(a)(5). The filing also contains confidential information regarding its settlement agreement with Public Service Company of New Hampshire for remediation expense at the Keene Manufactured Gas Plant site. This information is subject to the Company's September 2, 2014 Motion for Protective Order and Confidential.

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

Very truly yours,

A handwritten signature in black ink that reads "Sarah B. Knowlton". The signature is fluid and cursive, with the first letters of each word being capitalized and prominent.

Sarah B. Knowlton

Enclosures  
cc: Service List