Sarah B. Knowlton



CONFIDENTIAL MATERIAL IN COMM FILE

March 17, 2015

Assistant General Counsel
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| N.H.P.U.C. Case No. DG 15-09/ |
| Exhibit No. # 2 |
| Witness Panel#1 |
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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 15-___; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities Summer 2015 Cost of Gas Filing

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 Liberty Utilities' Summer 2015 Cost of Gas filing, which includes the Direct Testimony of Francisco C. DaFonte and David B. Simek.

The Company is submitting redacted and confidential copies of the filing, as certain schedules included in the Cost of Gas contain confidential information, specifically, costs associated with the summary of supply and demand forecast, contacts 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 contacts (including pricing terms). The Company requests confidential treatment of these materials pursuant to Puc 201.04(a)(5), 201.06(a)(26) and 201.07, which collectively afford confidential treatment of such materials in routine Cost of Gas proceedings

Thank you for your assistance with this matter. If you have any questions, please do not hesitate to contact me.

Very truly yours,

Sarah B. Knowlton

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Enclosures

cc: Susan Chamberlin, Esq.

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