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January 20, 2015

Via ERF 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 11-040 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities

Monthly Call Answering Report - December 2014

Dear Ms. Howland:

In connection with Order No. 25,370 issued in the above docket, enclosed for filing please find Liberty Utilities' Monthly Call Answering Report. Please note this report has been filed via the Commission's Electronic Report Filing System.

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

Sincerely,

Stephen R. Hall

Eglen R. Hell

Enclosure

cc: S

Service List OCA Litigation Lynn Hanson