



Stephen R. Hall
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May 29, 2015

Via Electronic and US Mail

NHPUC 1 JUN 15 PM 12:48

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

**RE: DE 12-262 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Core Electric Energy Efficiency Program – YE 2014**

Dear Ms. Howland:

On behalf of Liberty Utilities, I enclose for filing in the above-captioned docket an original and three copies of the calculation of the shareholder incentive report relating to the Company's energy efficiency programs approved by Commission Order No. 25,615 (December 30, 2013) and operated from January 1, 2014, through December 31, 2014.

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

Sincerely,

A handwritten signature in black ink that reads "Stephen R. Hall".

Stephen R. Hall

Enclosure

Cc: Service List

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