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October 12, 2012

By Hand Delivery and Electronic Mail

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

Re: DG 12-265: EnergyNorth Natural Gas, Inc. d/b/a Liberty Utilities Winter 2012-2103 Cost of Gas

Dear Ms. Howland:

On August 31, 2012, EnergyNorth Natural Gas, Inc. d/b/a Liberty Utilities filed its Winter Cost of Gas Filing. I enclose for filing the following revised pages associated with the Cost of Gas Filing:

Dominion Gas Tariff Page (Bates Stamp 84)
Union Gas Tariff Page (Bates Stamp 94)
Schedule 6, Pages 1, 3, 4 and 5 reflecting revised redactions (Bates Stamp 98, 100 and 101, 102)
Schedule 6, Page 2 of 6 (Confidential) reflecting reformatting (Bates Stamp 99)
Schedule 18 Reconciliation Summary Page 2 (Bates Stamp 146)

The Company intends to provide a brief explanation of these changes through the testimony of Ms. Ann Leary and Mr. Francisco C. DaFonte at the hearing on October 16.

Thank you for your assistance in 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: Service List