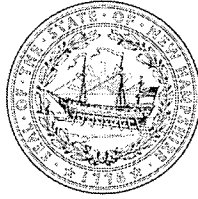


STATE OF NEW HAMPSHIRE

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Debra A. Howland



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PUBLIC UTILITIES COMMISSION
21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

December 27, 2013

Stephen R. Hall
Liberty Utilities
11 Northeastern Boulevard
Salem, NH 03079

Re: DG 13-251 EnergyNorth Natural Gas, Inc. dba Liberty Utilities
2013-2014 Winter COG
13th rev pgs 1 & 3, 13th rev pg 76, 12th rev pg 87

Dear Mr. Hall,

Staff has reviewed the filing received on November 13, 2013 in the above-captioned proceeding and confirms compliance with Puc 1603 filing requirements. A copy of this letter is being entered into the docket and the tariff filing will be placed in our permanent file.

Enclosed for your records is a date stamped copy of the filing. If I can be of future assistance please contact me at (603) 271-6027 or via e-mail at Lynn.Hanson@puc.nh.gov

Yours truly,

A handwritten signature in cursive script, appearing to read "Lynn A. Hanson".

Lynn A. Hanson
Program Assistant II

Enclosures
cc: docketbk