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May 15, 2014

Via 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 14-041; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities FY 2014 Cast Iron / Bare Steel Program Results

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 the written Joint Testimony of Gwyn M. Cassetty and Richard MacDonald and Testimony of Mark G. Savoie explaining the results of the Company's FY 2014 Cast Iron Bare Steel ("CIBS") program and supporting the Company's request for a permanent increase in base distribution delivery rates. The Company will file proposed revised tariff pages by May 31, 2014.

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

Very truly yours,

A handwritten signature in black ink that reads "Sarah B. Knowlton".

Sarah B. Knowlton

Enclosures

cc: Susan Chamberlin, Consumer Advocate
Alexander Speidel, Esq.