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May 30, 2014

Debra A. Howland  
 Executive Director  
 New Hampshire Public Utilities Commission  
 21 S. 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 Replacement Program**

Dear Ms. Howland:

On behalf of Liberty Utilities, and pursuant to the Company's FY 2014 Cast Iron Bare Steel ("CIBS") program and related request for a permanent increase in base distribution delivery rates, enclosed for filing are one original and six copies of the following redlined proposed revised pages to Tariff N.H.P.U.C. No. 7 – Gas:

Eighteenth Revised Page 1	Check Sheet
Second Revised Page 2	Check Sheet (continued)
Seventeenth Revised Page 3	Check Sheet (continued)
Second Revised Page 55	Residential Non Heating Rate: Classification No. R-1
Second Revised Page 56	Residential Heating Rate: Classification No. R-3
Second Revised Page 57	Low Income Residential Heating Rate: Classification No. R-4
Second Revised Page 59	Commercial/Industrial Service: Low Annual Use, High Winter Use, Rate Classification G-41
Second Revised Page 61	Commercial/Industrial Service: Medium Annual Use, High Winter Use, Rate Classification G-42
Second Revised Page 63	Commercial/Industrial Service: High Annual Use, High Winter Use, Rate Classification G-43
Second Revised Page 65	Commercial/Industrial Service: Low Annual Use, Low Winter Use, Rate Classification G-51
Second Revised Page 67	Commercial/Industrial Service Medium Annual Use, Low Winter Use Rate Classification G-52

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Second Revised Page 69	Commercial/Industrial Service High Annual Use, Load Factor Less Than 90% Rate Classification G-53
Second Revised Page 71	Commercial/Industrial Service High Annual Use, Load Factor Greater Than 90% Rate Classification G-54
Seventeenth Revised Page 76	Firm Rate Schedules
First Revised Page 118	III Delivery Terms and Conditions

Second Revised Pages 69 and 71 include added language to clarify that the revised rates are based on a 30 day month, consistent with the other rates revised in this filing. First Revised Page 118 has been included to make a correction to change the word "undelivers" to "under-delivers." The word "undelivers" was a typing error.

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

Sincerely,



Stephen R. Hall

Enclosures

cc: Service List

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