



Sarah B. Knowlton  
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***Via Hand Delivery and Electronic Mail***

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

**Re: DG 14-180: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities Rate Case**

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 a Stipulation and Settlement Agreement Regarding Permanent Rates for filing in the above-captioned docket.

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

Very truly yours,

Sarah B. Knowlton

Enclosures  
 cc: Service List