



**CONFIDENTIAL
MATERIAL
IN COMM FILE**

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November 18, 2015

Via First-Class 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:

I enclose for filing in the above-captioned docket an original and six copies of Liberty Utilities (EnergyNorth Natural Gas) Corp.'s Motion for Protective Order and Confidential Treatment of Internal Audit Report Provided to Outside Auditor, along with seven copies of the Internal Audit Report – Meter to Cash, which is being filed confidentially.

Thank you for your assistance with this matter. If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "M. Sheehan", is written over a light blue horizontal line.

Michael J. Sheehan

Enclosures
cc: Service List