



Sarah B. Knowlton
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August 24, 2016

Via Electronic and U.S. Mail

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

**Re: DG 14-180; Liberty Utilities (EnergyNorth Natural Gas) Corp. & Liberty Utilities (Granite State Electric) Corp.
Response to Liberty Consulting Group Final Report**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. and Liberty Utilities (Granite State Electric) Corp. both d/b/a Liberty Utilities, I enclose for filing in the above-captioned docket the following:

1. One redacted and seven confidential copies of Liberty Utilities' comments on the August 12, 2016, Liberty Consulting Group Final Report on A Management and Operations Audit of The Customer Service and Accounting Functions of Liberty Utilities; and
2. An original and six copies of a Motion for Protective Order and Confidential Treatment Regarding the Liberty Consulting Group Final Report.

Thank you for your assistance with this matter. Please do not hesitate to contact me should you have any questions.

Very truly yours,

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

Sarah B. Knowlton

cc: Service List