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December 23, 2014

Via ERF and US Mail

MHPLIC 26DEC'14AH11:35

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

RE: DG 14-220 EnergyNorth Natural Gas, Inc. 2014/15 Winter Period Cost of Gas – January 2015 Trigger

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. (the "Company") and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 25,730 dated October 31, 2014, in Docket DG 14-220, I enclose for filing the Company's current (January) calculation of its projected over or under collection of gas costs for the 2014/15 winter season ending April 30, 2015.

The calculation reflects the actual December 2014 NYMEX settled prices. For January 2015, the calculation reflects the NYMEX closing prices as of December 18, 2014. The resulting projected over collection of approximately \$2,905,676 is approximately 4.12% of the total revised anticipated gas costs for the 2014/15 winter season.

The current and revised cost of gas rates are summarized in the following table.

	Cost of Gas Rates		
	Current Rate	Revised Rate	Change
Residential	\$1.1630	\$1.0699	(\$0.0931)
Commercial/Industrial High Winter Use	\$1.1666	\$1.0735	(\$0.0931)
Commercial/Industrial Low Winter Use	\$1.1384	\$1.0453	(\$0.0931)

Please note this report has been filed via the Commission's Electronic Report Filing System.

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

Sincerely,

Stephen R. Hall

Stephen R. Hall

Enclosures

cc: Service List