



Stephen R. Hall  
Director, Rates & Regulatory Affairs  
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March 24, 2015

**Via ERF and US Mail**

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

NHPUC 25MAR15 4:32

**RE: DG 14-220 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
2014-2015 Winter Period Cost of Gas – April 2015 COG Adjustment**

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 (April) calculation of its projected over or under collection of gas costs for the 2014-2015 winter season ending April 30, 2015.

The calculation reflects the actual March 2015 NYMEX settled prices. For April 2015, the calculation reflects the NYMEX closing prices as of March 18, 2015. The resulting projected over collection of approximately \$5,292,714 is approximately 8.6% of the total revised anticipated gas costs for the 2014-2015 winter season.

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

	<b>Cost of Gas Rates</b>		
	<b><u>Current Rate</u></b>	<b><u>Revised Rate</u></b>	<b><u>Change</u></b>
Residential	\$0.8722	\$0.6455	(\$0.2267)
Commercial/Industrial High Winter Use	\$0.8758	\$0.6491	(\$0.2267)
Commercial/Industrial Low Winter Use	\$0.8476	\$0.6209	(\$0.2267)

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,

A handwritten signature in black ink that reads "Stephen R. Hall". The signature is written in a cursive style with a large, prominent 'S' and 'H'.

Stephen R. Hall

Enclosures

cc: Service List

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