



Stephen R. Hall
Director, Rates & Regulatory Affairs
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June 10, 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 11JUN15AM11:03

**RE: DG 14-230 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Keene Division 2014-2015 Winter Period Cost of Gas – Reconciliation**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. - Keene Division (the "Company") and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 25,729 dated October 28, 2014, in Docket DG 14-230, I enclose for filing the Company's reconciliation of the over/under collection of gas costs for the 2014-2015 winter season.

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

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".

Stephen R. Hall

Enclosures

cc: Service List