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February 12, 2014

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

Re: DG 06-120 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities Residential Low-Income Assistance Program – Period Ending December 2013

Dear Ms. Howland:

Enclosed for filing please find Liberty Utilities' Residential Low-Income Assistance Program report for period ending December 2013 for the 2012-2013 program year. Actual and projected discounts for the 2012-2013 and the 2013-2014 program years are provided. 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, Stephen R. I

Enclosure

cc: Celia O'Brien Steve Frink Amanda Noonan Rorie E. P. Hollenberg