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August 31, 2012

By Hand Delivery and Electronic Mail

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

Re: DG 12-___: EnergyNorth Natural Gas, Inc. d/b/a Liberty Utilities Winter 2012-2103 Cost of Gas

Dear Ms. Howland:

I enclose for filing one redacted and seven confidential copies of EnergyNorth Natural Gas, Inc. d/b/a Liberty Utilities' Winter Cost of Gas Filing. This filing consists of the Pre-filed testimony of Ann E. Leary, Francisco C. DaFonte, and Michele V. Leone and associated schedules. The filing contains confidential cost of gas information and thus Liberty Utilities seeks confidential treatment of the information pursuant to Puc 201.06(a)(26) and (b).

Thank you for your assistance in this matter. If you have any questions, please do not hesitate to contact me.

Very truly yours,

Sarah B. Knowlton

cc: Rorie E. P. Hollenberg, Esq.

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