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January 5, 2015

NHPUC 6 JAN 15 AM 11:45

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

**Re: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Keene Division Tariff Filing**

Dear Ms. Howland:

In accordance with Puc 1603, enclosed for filing with the Commission is the following original tariff:

NHPUC No. 1 – GAS DELIVERY
Liberty Utilities – Keene Division

Effective: January 2, 2015

This tariff is filed as a result of the consummation of the acquisition of New Hampshire Gas Corporation by Liberty Utilities (EnergyNorth Natural Gas) Corp. from Iberdrola USA Enetrprises, Inc., and the merger of New Hampshire Gas Corporation into Liberty Utilities (EnergyNorth Natural Gas) Corp. on January 2, 2015. The Commission approved the acquisition by EnergyNorth through its approval of a Settlement Agreement in Order No. 25,736 issued November 21, 2014, in Docket No. DG 14-155.

The enclosed tariff contains no substantive changes from the New Hampshire Gas Corporation tariff that was in effect prior to January 2, 2015. This tariff changes the name of the company, deletes outdated provisions, and corrects minor typographical errors that were included in the previously effective tariff.

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

Enclosure