



NHPUC 9APR'15AM11:04

Stephen R. Hall
Director, Rates & Regulatory Affairs
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April 7, 2015

Via Electronic 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 14-180 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Estimated Rate Case Expenses**

Dear Ms. Howland:

Pursuant to Puc 1905.01(a), Liberty Utilities (EnergyNorth Natural Gas) Corp. provides the attached information regarding rate case expenses incurred through March 31, 2015.

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

cc: Service List

8006