



**CONFIDENTIAL
MATERIAL
IN COMM FILE**

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September 3, 2014

Via Hand-Delivery and Electronic Mail

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

**Re: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Winter 2014/2015 Cost of Gas**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, I enclose seven copies of Confidential Attachment MEC-1 which was not included with the Direct Testimony of Mary E. Casey filed yesterday in the above-captioned docket. Attachment MEC-1 is the subject of the Company's Motion for Protective Order and Confidential Treatment.

Thank you for your assistance with this matter. Please do not hesitate to contact me should you have any questions.

Very truly yours,

A handwritten signature in black ink that reads "Sarah B. Knowlton".

Sarah B. Knowlton

Enclosure
cc: Susan Chamberlin, Consumer Advocate