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**VIA OVERNIGHT DELIVERY**

August 7, 2015

Debra Howland  
Executive Director and Secretary  
New Hampshire Public Utilities Commission  
21 S. Fruit Street, Suite 10  
Concord New Hampshire 03301

RE: DG 14-380 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a/ Liberty Utilities  
Pipe Line Awareness Network for the Northeast, Inc. ("PLAN")

Dear Ms. Howland:

Enclosed please find the original and six (6) copies of the PLAN confidential post-hearing brief.

In addition, enclosed is one redacted copy for public filing.

Sincerely,



Richard A. Kanoff

RAK/zrg