



Stephen R. Hall
 Director, Rates & Regulatory Affairs
 O: 603-216-3523
 E: Stephen.Hall@libertyutilities.com
 NHPUC FEB15AM11:35

February 2, 2015

Via ERF 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 06-120 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
 Residential Low-Income Assistance Program – Q4 2014**

Dear Ms. Howland:

Enclosed for filing please find Liberty Utilities' Residential Low-Income Assistance Program report for quarter ending December 2014 for the 2013-2014 program year. Actual and projected discounts for the 2013-2014 and the 2014-2015 program years are provided. Please note this report has been filed via the Commission's Electronic Report Filing System.

Thank you for your assistance with this matter. Please do not hesitate to call if you have any questions.

Sincerely,

Stephen R. Hall

Enclosure

cc: Celia O'Brien
 Steve Frink
 Amanda Noonan
 OCA Litigation
 Lynn Hanson