



Stephen R. Hall
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April 30, 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

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**Re: DG 06-120 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Residential Low-Income Assistance Program – Q1 2015**

Dear Ms. Howland:

Enclosed for filing please find Liberty Utilities' Residential Low-Income Assistance Program report for quarter ending March 2015 for the 2014-2015 program year. 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: Steve Frink
Amanda Noonan
OCA Litigation

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