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May 19, 2014

NHPUC MAY23'14 AM 9:40

Via U.S. and Electronic Mail

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

RE: DE 10-188; 2011-2012 Core Gas Energy Efficiency Programs

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. (formerly known as EnergyNorth Natural Gas, Inc.), I enclose for filing in the above-captioned docket an original and six copies of the revised 2012 Year End Report relating to the Company's energy efficiency programs approved by Commission Order No. 25,365 (May 15, 2012) and operated from January 1, 2012 through December 31, 2012. This report has been revised as a result of the Staff's Audit Report which was issued on April 21, 2014.

Thank you for your assistance with this matter. If you have any questions, please do not hesitate to contact me.

Very truly yours,

Sarah B. Knowlton

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Enclosures cc: Service List