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February 21, 2014

**Via Electronic Mail 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 13-251 EnergyNorth Natural Gas, Inc.  
2013-2014 Winter Period Cost of Gas – March 2014 Trigger**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. (the "Company") and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 25,591, dated October 31, 2013, in Docket DG 13-251, I enclose an original and two copies of the Company's current calculation of its projected over or under collection of gas costs for the 2013-2014 winter season ending April 30, 2014.

For November 2013 through February 2014, the calculation reflects the actual NYMEX settled prices. For March and April 2014, the calculation reflects the 15-day average NYMEX closing prices as of February 20, 2014. The calculation also reflects the unprecedented increase in the prices paid for spot natural gas purchases brought on primarily as a result of the much colder than normal temperatures experienced during most of this winter throughout the Company's service territory and the nation in general. The resulting projected under collection of approximately \$9.2 million is approximately 11.2% of the total revised anticipated gas costs for the 2013/14 winter season.

The cost of gas rates are summarized in the following table.

	<b>Cost of Gas Rates</b>		
	<u>Current Rate</u>	<u>Revised Rate</u>	<u>Change</u>
Residential	\$1.1119 *	\$1.1119 *	\$0.0000
Commercial/Industrial High Winter Use	\$1.1135 *	\$1.1135 *	\$0.0000
Commercial/Industrial Low Winter Use	\$1.1009 *	\$1.1009 *	\$0.0000

\* capped at 125% of originally approved rates in Order No, 25,591

The Company filed a petition with the Commission on January 31, 2014 to increase its cost of gas rates above the capped rates set forth in Order No. 25,591. The Commission held a hearing at the

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Company's request on February 19, 2014. Since an order in that proceeding is pending, this filing does not take into consideration the Company's request in that petition for increased rates above the capped rates shown above.

The filing has also been submitted electronically to the Commission in accordance with Order Number 24,223 issued on October 24, 2003.

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

Sincerely,



Stephen R. Hall

Enclosures

cc: Service List

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