STATE OF NEW HAMPSHIRE

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September 25, 2014

Debra Howland Executive Director New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, New Hampshire 03301-7319

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RE: DG 14-155 Liberty Acquisition of NH Gas

Dear Ms. Howland:

I enclose for filing in the above referenced docket an original and six copies of Testimony of Scott J. Rubin, on behalf of the Office of Consumer Advocate. Electronic copies have been provided to the individuals on the Commission's service list. Please contact the office if you have any questions.

Thank you.

Sincerely,

Rorie E.P. Hollenberg

Assistant Consumer Advocate

cc: Service List via electronic mail