

Sarah B. Knowlton Assistant General Counsel Phone: 603-216-3631 E-Mail: sarah.knowlton@libertyutilities.com

August 20, 2014

Via Overnight and Electronic Mail

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

NHPUC 21006'14010:21

Re: DG 14-180: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Distribution Service Rate Case

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, I enclose for filing in the above-captioned docket a Report of Proposed Rate Changes that was referenced in the Company's Petition for Temporary Rates filed on August 1, 2014 but inadvertently omitted from the filing. In addition, I enclose additional bill impact statements provided as a result of discussions with Staff.

Thank you for your assistance with this matter. Please do not hesitate to contact me should you have any questions.

Very truly yours,

Strah B. Knowlton

Sarah B. Knowlton

Enclosures cc: Service list