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Stephen R. Hall  
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January 8, 2015

**Via Electronic Mail**

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

**Re: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
Docket No. DG 14-180**

Dear Ms. Howland:

Pursuant to Puc 1905.01(a), Liberty Utilities (EnergyNorth Natural Gas) Corp. provides the attached information regarding rate case expenses.

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

Sincerely,

A handwritten signature in black ink that reads "Stephen R. Hall". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Stephen R. Hall

Enclosure

cc: Service List