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December 31, 2014

Via ERF 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 14-220 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities

Winter 2014-2015 Cost of Gas - Updated Tariff Page 76

Dear Ms. Howland:

On December 23, 2014, Liberty Utilities filed with the Commission updated January 2015 Trigger tariff pages to Tariff NHPUC No. 7 - Gas, in compliance with the Commission's Order No. 25,730 dated October 31, 2014, in Docket No. DG 14-220. It was recently discovered that the delivery charges shown on Twenty-First Revised Page 76 were not based on the most recently approved rates. The Twenty-First Revised Page 76 in the December 23 filing does not include the delivery rate adjustments that were approved in Commission's Order No. 25,737 dated November 21, 2014, in Docket No. DG 14-180.

In order to correct this error, enclosed is an updated Twenty-First Revised Page 76 which includes the Cost of Gas trigger rate of \$1.0699 that was filed on December 23, 2014, and the delivery charges that were approved in Commission's Order No. 25,737 dated November 21, 2014, in Docket No. DG 14-180. Since this error was identified and submitted to the Commission prior to the January 1, 2015, effective date, please replace the Twenty-First Revised Page 76 that was filed on December 23, 2014, with the corrected Twenty-First Revised Page 76 which is enclosed.

We apologize for any inconvenience this error has caused, and we thank the Commission Staff for their understanding. Please do not hesitate to call if you have any questions.

Sincerely,

Stephen R. Hall

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Enclosure

cc: Service List