

Stephen R. Hall
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MIPUC 26.TOW/15pw12:05

January 23, 2015

## 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 2014-2015 Winter Period Cost of Gas – February 2015 COG Adjustment

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. 25,730 dated October 31, 2014, in Docket DG 14-220, I enclose for filing the Company's current (February) calculation of its projected over or under collection of gas costs for the 2014-2015 winter season ending April 30, 2015.

The calculation reflects the actual January 2015 NYMEX settled prices. For February 2015, the calculation reflects the NYMEX closing prices as of January 16, 2015. The resulting projected over collection of approximately \$5,364,782 is approximately 8.3% of the total revised anticipated gas costs for the 2014-2015 winter season.

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

	Cost of Gas Rates		
	<b>Current Rate</b>	<b>Revised Rate</b>	Change
Residential	\$1.0699	\$0.9239	(\$0.1460)
Commercial/Industrial High Winter Use	\$1.0735	\$0.9275	(\$0.1460)
Commercial/Industrial Low Winter Use	\$1.0453	\$0.8993	(\$0.1460)

Please note this report has been filed via the Commission's Electronic Report Filing System.

Debra Howland DG 14-220 Page 2

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

Sincerely,

Stephen R. Hall

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Enclosures

cc: Service List