![Liberty Utilities logo]

**CONFIDENTIAL
MATERIAL
IN COMM FILE**

Stephen R. Hall
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July 29, 2015

Via ERF and U.S. 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 Cost of Gas Reconciliation**

Dear Ms. Howland:

On behalf of Liberty Utilities, enclosed for filing please find one redacted and one confidential copy of the 2014-2015 Winter Period Cost of Gas reconciliation. This reconciliation compares the actual deferred gas costs to the projections submitted in the Company's Revised 2014-2015 Winter Period Cost of Gas Filing submitted to the Commission on October 15, 2014.

Certain pages included in this filing contain confidential information, specifically, the Company's costs associated with the summary of supply and demand forecast, contracts ranked on a per-unit cost basis, adjustments to gas costs, details of demand costs per unit, details of demand rates per unit, details of commodity costs per unit and hedged contracts (including pricing terms). The Company requests confidential treatment of these materials pursuant to 201.06(a)(26) and will rely upon the procedures outlined in Puc 201.06 and 201.07 to protect confidentiality.

The filing shows a Cost of Gas over collection for the 2014-2015 Winter Period of $3,646,670. The difference between the original filing and the reconciliation is summarized as follows:

Originally filed Summer Period COG Under Collection	$ 13,483,158
Beginning Balance Adjustments	3,890,035
Net Winter Gas Cost Adjustments	(20,923,582)
Net Winter Bad Debt Adjustments	(39,672)
Net Winter Working Capital Adjustment	(56,609)
Winter Period COG Over Collection	$ (3,646,670)

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

Sincerely,

Stephen R. Hall

Enclosures
cc: Service List

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