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October 30, 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

MPUC OCT3114 an10:59

Re:

DG 06-120 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities Residential Low-Income Assistance Program – Q3 2014

Dear Ms. Howland:

Enclosed for filing please find Liberty Utilities' Residential Low-Income Assistance Program report for quarter ending September 2014 for the 2013-2014 program year. Please note this report has been filed via the Commission's Electronic Report Filing System.

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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Enclosure

cc:

Celia O'Brien Steve Frink Amanda Noonan OCA Litigation