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DE 10-188

Sarah B. Knowlton
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July 29, 2013

By Hand Delivery and Electronic Mail

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

Re: DE 10-188; EnergyNorth Natural Gas, Inc., d/b/a Liberty Utilities

Dear Ms. Howland:

In accordance with the July 16, 2013 Final Audit Report for EnergyNorth Natural Gas, Inc. 2011 CORE Energy Programs, I enclose an original and six copies of EnergyNorth's revised Shareholder Incentive report for the 2011 CORE program year. These documents were prepared by National Grid and provided to Liberty Utilities for filing consistent with the audit report.

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

Very truly yours,

A handwritten signature in black ink that reads "Sarah B. Knowlton".

Sarah B. Knowlton

Enclosures
cc: Service List