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February 14, 2013

By Hand Delivery

Debra A. Howland Executive Director New Hampshire Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, NH 03301-2429



Re: DRM 11-077: EnergyNorth Natural Gas, Inc. d/b/a Liberty Utilities Comments on Proposed Changes to Puc 500 Rules for Gas Service

Dear Ms. Howland:

I am writing in response to the Commission's February 11, 2013 Secretarial Letter in which the Commission requested that support for any cost impact be provided to the Commission by noon today. On behalf of EnergyNorth Natural Gas, Inc. d/b/a Liberty Utilities ("Liberty" or the "Company"), I am submitting Liberty's cost impact of the proposed Puc 500 Rules for Gas Service.

This cost impact is based on the last publicly available version of the proposed Puc 500 rules as of February 11, 2013, the date the Secretarial Letter was issued. Last night, at 5:23 p.m., the Company received a revised draft of the rules in follow up to the December 7, 2012 technical session. Given that we have just received a new draft of the rules, the Company's cost information is based on the version of the rules available as of the February 11 Secretarial Letter.

The Company will be participating at the February 15 public hearing and would be glad to answer any questions regarding this submission.

Very truly yours,

Sarah B. Knowlton

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Enclosure cc: Service list