



Stephen R. Hall  
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August 25, 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

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**RE: DG 14-076 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
 2014 Summer Period Cost of Gas – September 2014 Trigger**

Dear Ms. Howland:

On behalf of Liberty Utilities and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 25,658 dated April 30, 2014, in Docket DG 14-076, enclosed please find tariff pages 1, 3, 76, and 87 effective September 1, 2014. These adjusted rates require no further Commission action because they are within the maximum rates set forth in Order No. 25,658. Also enclosed is the Company's current calculation of its projected over or under collection of gas costs for the 2014 summer season ending October 31, 2014.

The calculation reflects the actual May through August 2014 NYMEX settled prices. For September and October 2014, the calculation reflects the 15-day average NYMEX closing prices as of August 21, 2014. The resulting projected over collection of approximately \$790,142 is approximately 7.15% of the total revised anticipated gas costs for the 2014 summer season.

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

	<b>Cost of Gas Rates</b>		
	<b><u>Current Rate</u></b>	<b><u>Revised Rate</u></b>	<b><u>Change</u></b>
Residential	\$0.5436	\$0.3936	\$(0.1500)
Commercial/Industrial High Winter Use	\$0.5456	\$0.3956	\$(0.1500)
Commercial/Industrial Low Winter Use	\$0.5377	\$0.3877	\$(0.1500)

Enclosed are the following revised pages to Tariff N.H.P.U.C. No. 7 – Gas:

Twentieth Revised Page 1  
Eighteenth Revised Page 3  
Eighteenth Revised Page 76  
Sixteenth Revised Page 87

Check Sheet  
Check Sheet (continued)  
Firm Rate Schedules  
Calculation of Firm Sales Cost of Gas Rate

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,

A handwritten signature in black ink that reads "Stephen R. Hall". The signature is written in a cursive, flowing style.

Stephen R. Hall

Enclosures

cc: Service List