STATE OF NEW HAMPSHIRE

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June 4, 2014

Debra Howland Executive Director New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, New Hampshire 03301-7319

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RE:

DG 14-091 Liberty Utilities

Special Contract and Lease Agreement with Innovative Natural Gas, LLC dba iNATGAS

Dear Ms. Howland:

Enclosed please find an original and six copies of the Testimony of Stephen R. Eckberg on behalf of the Office of the Consumer Advocate in the above captioned matter.

If you have any questions about this filing, please contact our office. Thank you.

Respectfully,

Assistant Consumer Advocate

cc: Service list via electronic mail