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November 24, 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

NHPUC NOV25'14 Att10:49

RE: DG 14-220 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities 2014/2015 Winter Period Cost of Gas – December 2014 Trigger

Dear Ms. Howland:

On behalf of Liberty Utilities (the "Company) and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 25,730 dated October 31, 2014, in Docket DG 14-220, I enclose for filing the Company's current calculation of its projected over or under collection of gas costs for the 2014/2015 winter season ending April 30, 2015.

The calculation reflects the actual November2014 NYMEX settled prices. For December 2014, the calculation reflects the NYMEX closing prices as of November 20, 2014. The resulting projected over collection of approximately \$384,718 is approximately 0.53% of the total revised anticipated gas costs for the 2014/2015 winter season.

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

	Cost of Gas Rates		
	Current Rate	Revised Rate	Change
Residential	\$1.1630	\$1.1630	\$0.0000
Commercial/Industrial High Winter Use	\$1.1666	\$1.1666	\$0.0000
Commercial/Industrial Low Winter Use	\$1.1384	\$1.1384	\$0.0000

Please note this report has been filed via the Commission's Electronic Report Filing System.

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

Sincerely,

Stephen R. Hall

Stephen R. Hall

Enclosures

cc: Service List