

Liberty Utilities

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July 20, 2012

Via Electronic Mail and U.S. Mail

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



RE: **Liberty Utilities – Tariffs Granite State Electric Company - EnergyNorth Natural Gas, Inc.**

Dear Ms. Howland:

Pursuant to Puc 1603.03 and 1603.08 enclosed for filing please find an original and two copies of tariff pages for:

NHPUC No. 18 Granite State Electric Company
NHPUC No. 7 EnergyNorth Natural Gas, Inc.

Please note that these and redlined versions were submitted to the Commission via electronic mail.

The tariffs are administrative in nature, adopt the tariffs of National Grid for each company and do not propose rate changes or changes in its service areas. They are intended to remove and replace all National Grid NH references to Liberty Utilities effective upon the closing of the transaction on July 3, 2012, as authorized in Order No. 25,370 in DG 11-040.

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

Sincerely,

A handwritten signature in blue ink that reads "ChristiAne G. Mason".

ChristiAne G. Mason

Enclosure

cc: Victor Del Vecchio
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