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October 14, 2014

Via Electronic and US Mail

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

Re: DE 13-196 and DE 14-031 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Compliance Tariff Filing

Dear Ms. Howland:

On behalf of Liberty Utilities and in accordance with Commission Order No. 25,585, issued October 21, 2013, and Order No. 25,719, issued September 29, 2014, I enclose for filing one original and two copies of the following impacted pages of "N.H.P.U.C. No. 19 – Electricity" tariff for Retail Delivery Service.

Second Revised Page 68

Second Revised Page 68 reflects updated energy service rates and an update to the storm recovery factor.

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

Enclosure

cc: Service List