



Stephen R. Hall
Director, Regulatory & Government
O: 603-328-2721
E: Stephen.Hall@libertyutilities.com

NHPUC 6FEB'14 11:36

February 4, 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: DG 11-040 Liberty Utilities (Granite State Electric) Corp. and Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Transition Services Quarterly Report – Quarter Ending December 2013**

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp. and Liberty Utilities (EnergyNorth Natural Gas) Corp., and provided pursuant to Section V(C) (1) (c) of the Settlement Agreement in DG 11-040 approved by Order 25,370, please note the following:

- i. There are no changes in the Algonquin cost allocation manual.
- ii. Changes or updated sections for the companies' IT Plan and/or IT Migration Plan are attached.
- iii. There are no financial forecasts, as developed in the ordinary course of business to be presented.

Thank you for your assistance with this matter. Please do not hesitate to contact me should you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Stephen R. Hall".

Stephen R. Hall

cc: Randy Knepper
Carolyn Stiles
Service List

5005

