PIERCE ATWOODS

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Admitted in: Maine

June 28, 2012

CONFIDENTIAL MATERIAL IN COMM FILE

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

Re: Docket DG 11-040

Security Assessment Report and Management Response

Dear Ms. Howland:

Liberty Energy Utilities (New Hampshire) Corp. d/b/a Liberty Utilities is filing the attached Motion for Protective Order and Confidential Treatment for filing in the above-referenced docket. Copies of the confidential Security Assessment Report prepared by PricewaterhouseCoopers LLP and the confidential Management Response to the Security Assessment Report are enclosed.

Thank you for your attention to this matter.

Sincerely,

Jared S. des Rosiers

JSD:sko Enclosures

cc: Service List (w/out enclosures)

CHE THE SET

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