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June 2, 2014

MHPUC JUNO3/14 pm12:40

Via Electronic and US Mail

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

RE: Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities DE 12-262; 2013-2014 Core Electric Energy Efficiency Program

Dear Ms. Howland:

On behalf of Liberty Utilities, I enclose for filing in the above-captioned docket an original and six copies of the calculation of the shareholder incentive report relating to the Company's energy efficiency programs approved by Commission Order No. 25,462 (February 1, 2013) and operated from January 1, 2013, through December 31, 2013.

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

Sincerely,

Stephen R. Hall

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Enclosure

Cc: Celia O'Brien Service List