

NHPIC MOU1 6 1 1 Stephen R-Hall-Director, Regulatory & Government O: 603-216-3523 E: Stephen.Hall@libertyutilities.com

1739

May 15, 2014

Via Electronic and US Mail

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

Re: DE 12-341 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Quarterly Reconciliation Report – Q1 2014

Dear Ms. Howland:

Enclosed please find seven (7) copies of the Company's Quarterly Reconciliation Report for 3 month period ending March 31, 2014. The schedules included in this submission reflect over and under-collections as follows:

Schedule 1	Stranded Cost Charge
Schedule 2	2013 Stranded Cost Adjustment Factor
Schedule 3	2014 Stranded Cost Adjustment Factor
Schedule 4	Transmission Service Charge
Schedule 5	2013 Transmission Service Cost Adjustment Factor
Schedule 6	2014 Transmission Service Cost Adjustment Factor
Schedule 7	Default Service
Schedule 8	2013 Default Service Adjustment Factor
Schedule 9	2014 Default Service Adjustment Factor
Schedule 10	Default Service Cost Reclassification Adjustment Factor Reconciliation
Schedule 11	Renewable Portfolio Standard Adder Reconciliation

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

Sincerely,

Stephen R. Hall

Enclosures

cc:

Celia O'Brien Service List

Stephen R. Hall