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August 26, 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

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Re:

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

Tariff Change Filing

Dear Ms. Howland:

Enclosed for filing please find an original and two copies of Liberty Utilities' Second Revised Page 86 of N.H.P.U.C. No. 19 – Electricity, Tariff for Retail Delivery Service. This revision corrects a minor typographical error in the Interconnection Standards mailing address for Liberty Utilities which was brought to our attention by the Commission's Staff.

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