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Case No.	DE 14-086
Exhibit No.	#2
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DO NOT REMOVE FROM FILE	

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May 7, 2014

By U.S and Electronic Mail

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

Re: DE 14-086; Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Calendar Year Stub 2013 (April 1, 2013 – December 31, 2013) Reliability Enhancement Plan and Vegetation Management Plan Report and Reconciliation Filing

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities, I enclose for filing an original and six copies each of the clean and red-lined versions of the Revised Direct Testimony of David Simek, which has been revised to reflect the Company's proposed rates based on cost of capital changes and their effect on current distribution rates that were approved in Order No. 25,638 of Docket DE 13-063.

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

Very truly yours,

Sarah B. Knowlton

Enclosures
cc: Service list