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August 6, 2018

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 NHPUC 19AUG'18AM11:54

RE: Docket No. DE 17-149 Request for Approval of Company Ownership of Newly Installed

Underground Services

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

Tariff Revision - NHPUC No. 20

Dear Ms. Howland:

On July 25, 2018, the Commission issued Order No. 26,161 in the above referenced docket approving Company ownership of newly installed underground services for residential and commercial customers.

In compliance with the Commission's order, enclosed please find an original and two copies of the following annotated tariff pages:

NHPUC No. 20 – Electricity Delivery Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

First Revised Pages 3, 6, 7, 11, 12, 15, 17, and 57-78

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

Sincerely,

Heather M. Tebbetts

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Enclosure

cc: Paul Dexter

D. Maurice Kreis