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February 12, 2019

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Via Electronic Mail and Hand-Delivery

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

RE: Docket No. DE 18-148; Complaint by Judith Tompson against Liberty Utilities

Dear Director Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp. ("Liberty"), enclosed please find seven copies of Exhibit 23, which was inadvertently left out of this morning's filing.

Sincerely,

Michael J. Sheehan

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Enclosures

cc: Service List

Judith Tompson, 9 Lancelot Court, Apt. 8, Salem, NH 03079, via first-class mail