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January 15, 2015

Via ERF and US Mail

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

WFPUC 16.70N°15am11:52

Re: DE 06-115 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Quarterly Customer Migration Report – Q4 2014

Dear Ms. Howland:

In accordance with Order No. 24,715, issued by the Commission on December 15, 2006, enclosed for filing please find Liberty Utilities' Quarterly Customer Migration Report. Please note this report has been filed via the Commission's Electronic Report Filing system.

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

Sincerely,

Stephen R. Hall

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Enclosure

cc:

Celia O'Brien

Lynn Hanson