

Stephen R. Hall
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May 23, 2014

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

Re: DG 06-107 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

Monthly Call Answering Report - April 2014 Revised

Dear Ms. Howland:

On May 21, 2014, Liberty Utilities filed its Monthly Call Answering Report for the period April 2014. Upon notification from OCA, and further review of our submission, the Company realizes the last two footnotes are inadvertently omitted from the report. Enclosed please find the Company's revised Monthly Call Answering Report for April 2014. 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 hesitate to call if you have any questions.

Sincerely,

Stephen R. Hall

Stephen R. Hall

Enclosure

cc:

Celia O'Brien Amanda Noonan

OCA Litigation