

Sarah B. Knowlton Assistant General Counsel Phone: 603/216-3631 E-Mail: sarah.knowlton@libertyutilities.com

May 30, 2014

By Hand Delivery and Electronic Mail

David K. Wiesner Staff Attorney New Hampshire Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, NH 03301-2429

Rorie E.P. Hollenberg Assistant Consumer Advocate Office of the Consumer Advocate 21 S. Fruit St., Suite 18 Concord, NH 03301

Re: Report on Liberty Utilities (Granite State Electric) Corp. Cutover "Dress Rehearsal"

Dear Mr. Wiesner and Ms. Hollenberg:

I enclose the report on Liberty Utilities (Granite State Electric) Corp.'s "Dress Rehearsal" for the upcoming cutover of customer information systems. We look forward to discussing the Company's readiness for cutover with Staff and the Office of Consumer Advocate on Monday at 3 pm.

If you have any further questions, please do not hesitate to contact me.

Very truly yours,

Sarah B. Knowlton

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Enclosures

cc:

Celia O'Brien, Esq.

Steven V. Camerino, Esq.