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Stephen R. Hall  
Director, Rates & Regulatory Affairs  
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January 21, 2015

**Via Electronic and US Mail**

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

**Re: DG 11-040 Liberty Utilities (Granite State Electric) Corp. and Liberty Utilities  
(EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
Customer Service Metrics – December 2014**

Dear Ms. Howland:

On behalf of Liberty Utilities, this monthly report is provided pursuant to Attachment N, Section II of the Settlement Agreement in DG 11-040 approved by Order 25,370.

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

Sincerely,

A handwritten signature in black ink that reads "Stephen R. Hall".

Stephen R. Hall

Enclosure

cc: Service List  
Celia O'Brien  
OCA Litigation  
Lynn Hanson

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