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March 22, 2016

## Via Electronic and US Mail

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

RE: DE 12-262; Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Core Electric Energy Efficiency Program – YE 2014 Revised

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities, I enclose for filing in the above-captioned docket an original and three copies of the revised 2014 Year-End Report relating to the Company's energy efficiency programs approved by Commission Order No. 25,615 (December 30, 2013) and operated from January 1, 2014, through December 31, 2014. This report has been revised as a result of the Staff's Audit Report which was issued on February 22, 2016.

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

Sincerely,

Stephen R. Hall

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Enclosure

Cc: Service List