



Sarah B. Knowlton  
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March 20, 2014

*Via Hand Delivery and Electronic Mail*

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

NHPUC MAR20'14 AM10:04

**Re: DE 14-031; Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Default Service**

Dear Ms. Howland:

In accordance with Order 25,416, I enclose for filing in the above captioned docket an original and six copies of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities' Loss Factor Investigation Update.

Thank you for your assistance with this matter.

Very truly yours,

A handwritten signature in black ink that reads "Sarah B. Knowlton".

Sarah B. Knowlton

Enclosures

cc: Service List

