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March 31, 2014

***By 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

ORIGINAL	
N.H.P.U.C. Case No.	DE 14-086
Exhibit No.	#1
Witness	Page 1 #1
DO NOT REMOVE FROM FILE	

**Re: DE 14-\_\_\_; Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Calendar Year Stub 2013 (April 1, 2013 – December 31, 2013) Reliability Enhancement Plan and Vegetation Management Plan Report and Reconciliation Filing**

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities, I enclose for filing an original and six copies of the following:

- (1) Calendar Year Stub 2013 Reliability Enhancement Plan and Vegetation Management Plan Report;
- (2) Written direct testimony of Christian Brouillard and Jeffrey Carney in support of this reconciliation filing and requested rate increase; and
- (3) Written direct testimony of David Simek in support of the Company's request for a rate increase associated with the REP/VMP Adjustment Provision and the REP Capital Investment Allowance, which includes a proposed rate design, typical bill impacts, and clean and revised tariff pages.

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

Very truly yours,

Sarah B. Knowlton

Enclosures

cc: Susan Chamberlin, Consumer Advocate  
Suzanne Amidon, Esq.