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January 9, 2018

Via Electronic and US Mail

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

**RE: DE 17-136; 2018-2020 New Hampshire Statewide Energy Efficiency Plan
Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities
Compliance Tariff Filing - NHPUC No. 20**

Dear Ms. Howland:

In compliance with the Commission's Order No. 26,095 in Docket No. DE 17-136 (January 2, 2018), the following tariff is transmitted herewith:

NHPUC No. 20 – Electricity Delivery
Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

First Revised Pages 22 and 23
Second Revised Page 117

In Order No. 26,095, the Commission approved the request for the System Benefits Charge rate associated with the Company's Electric Energy Efficiency Programs effective January 1, 2018. This rate change results in an increase of 0.57%, or \$0.65 for a residential customer taking energy service using 650 kilowatt-hours per month.

Please do not hesitate to call if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Heather M. Tebbetts". The signature is written in a cursive style with a large initial 'H' and 'T'.

Heather M. Tebbetts

Enclosures

cc: Service List