Dear Executive Director and Secretary, Debra Howland,

Please do not allow Liberty Utilities to charge ratepayers for its failed attempt to build Granite Bridge. It would be a form of corporate welfare for NH ratepayers to be burdened with paying for this major mistake of the corporation's executives.

Liberty must take corporate responsibility. Its top management and shareholders should pay the costs of their company's poor judgement.

Thank you. Liz Fletcher 288 Marcel Road Mason, NH 03048