

Stephen R. Hall
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February 5, 2015

Via ERF 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 06-115 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Quarterly Customer Migration Report – Q4 2014 (Revised)

Dear Ms. Howland:

On January 15, 2015, Liberty Utilities filed the above compliance report. Upon further review of our submission, we realize the Company provided incorrect customer and usage data and has filed an updated report to reflect the revisions.

Please note this report has been filed via the Commission's Electronic Report Filing system.

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

Sincerely,

Stephen R. Hall

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Enclosure

cc:

Celia O'Brien

Lynn Hanson