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February 7, 2014

**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: DG 11-040 Granite State Electric Company and EnergyNorth Natural Gas, Inc.  
 Transition Services Quarterly Report – Quarter Ending September 2013**

Dear Ms. Howland:

Upon notification from Staff, and further internal review, please note that Liberty Utilities did not submit our Transition Services Quarterly Report for the quarter ending September 2013 due to an accidental oversight. Therefore, the filing is included here.

On behalf of Granite State Electric Company and EnergyNorth Natural Gas, Inc., and provided pursuant to Section V(C) (1) (c) of the Settlement Agreement in DG 11-040 approved by Order 25,370, please note the following:

- i. There are no changes in the Algonquin cost allocation manual.
- ii. There are no changes or updated sections for the Companies' IT Plan and IT Migration Plan.
- iii. There are no financial forecasts, as developed in the ordinary course of business to be presented.

Thank you for your assistance with this matter. Please do not hesitate to contact me should you have any questions.

Sincerely,

Stephen R. Hall

cc: Randy Knepper  
 Carolyn Stiles  
 Service List

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