

**Liberty Utilities™**

Stephen R. Hall
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March 3, 2014

NHPUC 4MAR'14AM11:38

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 Liberty Utilities (Granite State Electric) Corp. and Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Third Party Vendor Review and Testing Attestation**

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp. and Liberty Utilities (EnergyNorth Natural Gas) Corp., this attestation is provided pursuant to Section V(D)(2)(f) of the Settlement Agreement in DG 11-040 approved by Order 25,370.

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

Sincerely,

A handwritten signature in black ink that reads "Stephen R. Hall".

Stephen R. Hall

Enclosure

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