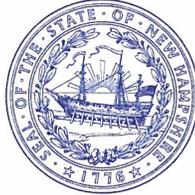


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PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

December 7, 2012

Sarah B. Knowlton
Liberty Utilities
11 Northeastern Blvd
Salem, New Hampshire 03079

Re: DE 12-347 Liberty Utilities
Least Cost Integrated Resource Plan

Dear Ms Knowlton:

This letter serves as an acknowledgement of Liberty Utilities's filing, received December 3, 2012. Please reference the docket number cited above on any additional material to be filed in this matter. All filings should consist of one (1) original and six (6) copies of both the cover letter and any associated material.

Pursuant to N.H. Code Admin. Rule Puc 203.02 Filing Requirements, please include along with the paper filing an electronic version of the filing. We utilize Microsoft Word 2010 and Excel 2010 and can accept files submitted in PDF (portable document format).

Any information requiring confidential treatment must be filed separately from non-confidential information with identification of information to be protected. For confidential treatment and formatting of information, see N.H. Code Admin. Rules Puc 203.08 or Puc 201.04 (a) (5), as applicable. The Commission's procedural rules are available on our web site at www.puc.nh.gov.

Very truly yours,

A handwritten signature in cursive script that reads "Debra A. Howland".

Debra A. Howland
Executive Director

cc: Service List
DAH/jc