



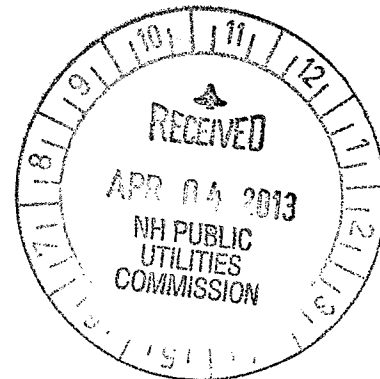
Liberty Utilities™

DE12-023
DE13-018

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April 1, 2013

Debra A. Howland
Executive Director
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429



**Re: Granite State Electric Company
Filing of Rate Updates Under Borderline Sales Tariff**

Dear Ms. Howland:

I enclose for filing with the Commission and original and six copies of Granite State Electric Company d/b/a Liberty Utilities' recent filing of rate updates under its borderline sales tariff with the Federal Energy Regulatory Commission.

Very truly yours,

Sarah B. Knowlton

Enclosures

cc: Alexandra Blackmore, Esq.
Susan Chamberlin, Esq.