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April 1, 2014

Via Electronic Mail and Hand Delivery

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

**Re: DE 13-063 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities
Compliance Tariff Filing**

Dear Ms. Howland:

In accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 25,638 dated March 17, 2014 in Docket No. DE 13-063, enclosed for filing is an original and six copies of Liberty Utilities' Tariff NHPUC No. 19.

This tariff is being filed to implement new distribution rates effective April 1, 2014 under the Settlement Agreement approved by the Commission in the order referenced above. The Settlement Agreement provides for a permanent rate increase of \$9.760 million above the test year revenue level. The Settlement Agreement also provides for a step increase to recover costs associated with additions to net plant in service through December 31, 2013, recovery of rate case expense, and recoupment of the difference between the permanent rate level and the temporary rate level that has been in effect since July 1, 2013.

The recoupment amount and rate case expense will be recovered over a two-year period commencing April 1, 2014. Both the rate case expense and the amount of the step increase are subject to audit by the Commission's Staff, which is currently underway. To the extent that any changes to rate level are required as a result of such audit, Liberty Utilities will work with Staff to determine the most appropriate way to implement those rate changes.

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

Sincerely,

Stephen R. Hall

Enclosures
cc: Service List



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Docket #: 13-063-1 Printed: April 01, 2014

FILING INSTRUCTIONS:

a) Pursuant to N.H. Admin Rule Puc 203.02 (a), with the exception of Discovery, file 7 copies, as well as an electronic copy, of all documents including cover letter with:

DEBRA A HOWLAND
EXECUTIVE DIRECTOR
NHPUC
21 S. FRUIT ST, SUITE 10
CONCORD NH 03301-2429

b) Serve an electronic copy with each person identified on the Commission's service list and with the Office of Consumer Advocate.

c) Serve a written copy on each person on the service list not able to receive electronic mail.

SERVICE LIST - EMAIL ADDRESSES - DOCKET RELATED

Pursuant to N.H. Admin Rule Puc 203.11 (a) (1): Serve an electronic copy on each person identified on the service list.

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