

Stephen R. Hall
Director, Regulatory & Government
O: 603-216-3523
E: Stephen.Hall@libertyutilities.com

August 28, 2014

Via ERF and US Mail

Debra A. Howland Executive Director New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429 NHPUC SEP02/14 PM12:38

Re: DE 13-212 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

Monthly EAP Reconciliation Report – July 2014 REVISED

Dear Ms. Howland:

Enclosed for filing, please find Liberty Utilities' revised Monthly EAP Reconciliation Report for period ending July 2014. The revised filing includes data for Page 7 that was previously unavailable at the time of the Company's August 15, 2014, filing.

Please note this report has been filed via the Commission's Electronic Report Filing System.

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

Sincerely,

Stephen R. Hall

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Enclosure

cc: Service List