



Sarah B. Knowlton
Assistant General Counsel
Phone: 603-328-2794
E-Mail: sarah.knowlton@libertyutilities.com

January 24, 2014

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

Dear Ms. Howland:

I am writing to inform the Commission that as of January 14, 2014, the legal names of Granite State Electric Company and EnergyNorth Natural Gas, Inc. have been changed. The new name for Granite State Electric Company is Liberty Utilities (Granite State Electric) Corp. and the new name for EnergyNorth Natural Gas, Inc. is Liberty Utilities (EnergyNorth Natural Gas) Corp. Each entity will continue to use the d/b/a Liberty Utilities, and thus we will be referring to the companies as follows in pleadings, etc.:

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities
Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities

I am enclosing for your information copies of the filings at the New Hampshire Secretary of State reflecting the name changes. Because these are changes to the legal names of the entities only, customers will continue to see the Liberty Utilities name on their bills and other communications materials. Also, customers will continue to make payments to Liberty Utilities.

If you have any questions, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in black ink that reads "Sarah B. Knowlton". The signature is fluid and cursive, with a long horizontal stroke at the end.

Sarah B. Knowlton

Enclosures