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September 25, 2014

Debra Howland Executive Director New Hampshire Public Utilities Commission 21 South Fruit Street Suite Concord, New Hampshire 03301

> Re: Docket No. DE 14-031 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Petition for Default Service Staff Post-Hearing Comments on Exhibit 8

Dear Ms. Howland:

Earlier today, I sent Staff's comments on Exhibit 8 in the above-captioned docket; however, the header on the first page of the comments stated the wrong docket number and referenced Exhibit 18.

Please find enclosed a correct copy of the first page. Only the header has been changed to correct the errors. Please substitute this in the filing made earlier today.

Thank you for your attention to this matter.

Sincerely,

Suzanne Amidon Staff Attorney

Service List (electronically) Attachment