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May 6, 2014

Via Electronic and US Mail

NEPLIC OMAY LAND 141

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

Re: Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities DE 14-078 Electric Assistance Program Provision Tariff

Dear Ms. Howland:

Pursuant to New Hampshire Public Utilities Commission Order No. 25,643, dated March 28, 2014, in Docket DE 14-078, enclosed for filing please find an original and two copies of the compliance tariff page of N.H.P.U.C. No. 19 – Electricity, Tariff for Retail Delivery Service, with an effective date of April 27, 2014.

First Revised Page 69 Electric Assistance Program

First Revised Page 69 addresses the temporary increase in the tiers 2, 3, and 4 program discount levels for the two-year period commencing April 27, 2014, and the permanent increase in the tier 2 income eligibility limit to 200%.

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

Sincerely,

tephen R. Hall

Stephen R. Hall

Enclosure