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August 12, 2014

Via ERF and US Mail

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

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RE:

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Low-Income Electric Assistance Program 2014-2015 Program Year Budget and Sales Forecast - REVISED

Dear Ms. Howland:

Enclosed for filing please find Liberty Utilities' revised Low-Income Electric Assistance Program ("EAP") Budget and Sales Forecast for the October 1, 2014, to September 30, 2015, program year. The filing is revised from that previously submitted on August 1, 2014, following a discussion with Staff to include only incremental costs associated with the EAP.

Please note that 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

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