



Sarah B. Knowlton
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December 17, 2014

Via UPS and Electronic Mail

NHPUC 18DEC14AM11:45

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

Re: DE 14-340: Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Annual Retail Rate Adjustment Filing

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities, I enclose for filing an original and six copies of the estimated bill impact of delayed implementation of the proposed annual retail rate adjustment. The Company requests that the Commission include this estimated bill impact as Exhibit 3 in the record.

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

Very truly yours,

A handwritten signature in black ink that reads "Sarah B. Knowlton".

Sarah B. Knowlton

Enclosure
cc: Service List