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January 19, 2018

NHPUC 22 JAN 18 PM 12:05

Via Electronic and US Mail

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

**RE: DE 17-136; 2018-2020 New Hampshire Statewide Energy Efficiency Plan
 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities
 Tariff Revision - NHPUC No. 20**

Dear Ms. Howland:

On January 2, 2018, the Commission issued Order No. 26,095 in Docket No. DE 17-136 approving a change to the System Benefits Charge rates, effective January 1, 2018. In accordance with that Order, Liberty Utilities (the "Company") filed compliance tariff pages on January 10, 2018. Upon further review of its submission, the Company realizes it inadvertently omitted rate changes in the fourth and fifth paragraphs of First Revised Page 22 and included a typographical error in the table found on First Revised Page 23. The following tariff pages correct these findings and are transmitted herewith:

NHPUC No. 20 – Electricity Delivery
 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

Second Revised Pages 22 and 23

The Company is also submitting changes to tariff pages 49 and 55, which include updates to the contact information for interconnection standards. The departments responsible for interconnection standards and applications have changed, and as such, the following tariff pages are transmitted herewith:

NHPUC No. 20 – Electricity Delivery
 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

First Revised Pages 49 and 55

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

Sincerely,

A handwritten signature in black ink that reads "Heather M. Tebbetts". The signature is written in a cursive style with a large initial 'H' and a distinct 'M'. The name is written in a single line.

Heather M. Tebbetts

Enclosures
cc: Service List