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April 21, 2014

Via ERF 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 06-115 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Quarterly Customer Migration Report – Q1 2014

Dear Ms. Howland:

In accordance with Order No. 24,715, issued by the Commission on December 15, 2006, enclosed for filing please find Liberty Utilities' Quarterly Customer Migration Report. Please note this report has been filed via the Commission's Electronic Report Filing system.

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

Sincerely,

Stephen R. Hall

Stephen R. Hall

Enclosure

cc:

Celia O'Brien

Lynn Hanson