



Stephen R. Hall
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January 20, 2015

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: DG 11-040 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities
 Monthly Call Answering Report – December 2014**

Dear Ms. Howland:

In connection with Order No. 25,370 issued in the above docket, enclosed for filing please find Liberty Utilities' Monthly Call Answering 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 hesitate to call if you have any questions.

Sincerely,

Stephen R. Hall

Enclosure

cc: Service List
 OCA Litigation
 Lynn Hanson