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August 7, 2013

**Via Electronic and US Mail**

Debra. A. Howland  
Executive Director  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 033021-2429

**Re: Docket IR 13 - 038: Stakeholder Review of Utility Assessment**

Dear Ms. Howland:

I am writing on behalf of Granite State Electric Company and EnergyNorth Natural Gas, Inc. d/b/a Liberty Utilities to comment on Staff's "2<sup>nd</sup> Revised Straw Proposal Regarding Utility Assessments."

Liberty Utilities has no objections to Staff's proposal at this time. We would, however, note that Liberty Utilities, like other utilities in New Hampshire, needs a meaningful opportunity to recover significant increases in yearly assessments within a reasonable time frame, particularly as they may occur outside of rate-case test years.

We look forward to working with the Commission and all stakeholders to address the utility assessment issue in a fair and reasonable manner for all.

Sincerely,

A handwritten signature in blue ink, appearing to read "James J. Bonner Jr.", is written over a printed name.

James J. Bonner Jr.

cc: Service List