



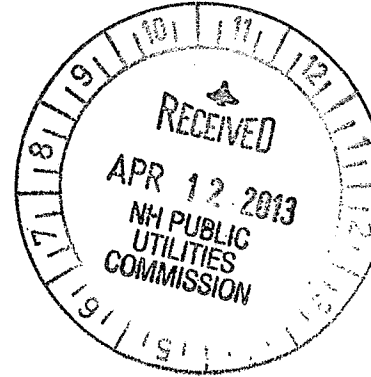
DE 13-018
DE 13-039

Sarah B. Knowlton
Assistant General Counsel
Phone: 603/328-2794
E-Mail: sarah.knowlton@libertyutilities.com

April 12, 2013

By Hand Delivery and Electronic Mail

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



**Re: Docket No. DE 13-039; Granite State Electric Company
Petition for Continuation of Reliability Enhancement Plan/Vegetation
Management Plan**

Dear Ms. Howland:

In accordance with the Secretarial Letter dated April 3, 2013 in the above-captioned docket, I enclose for filing an original and two copies of Granite State Electric Company d/b/a Liberty Utilities' compliance tariff. The Company is filing First Revised Pages 38, 42, 46, 52, 56, 61, 67 and 71 to reflect the approval granted in the April 3, 2013 Secretarial Letter regarding the REP/VMP Plan. In addition, the Company is filing Fifth Revised Page 84 to reflect the rates that take effect May 1 rates and authorized in DE 13-018. This tariff page is dated as of April 12, 2013, so that the May 1 2013 tariff, when viewed in its entirety, is in compliance with DE 13-018 and DE 13-039.

Thank you for your assistance in this matter. Please do not hesitate to contact me if you have any questions.

Very truly yours,

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

Sarah B. Knowlton

Enclosures
cc: Service List