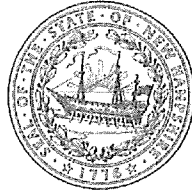


STATE OF NEW HAMPSHIRE

CONSUMER ADVOCATE
Susan W. Chamberlin, Esq.

ASSISTANT CONSUMER ADVOCATE
Rorie E.P. Hollenberg, Esq.



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OFFICE OF CONSUMER ADVOCATE

21 S. Fruit St., Suite 18
Concord, NH 03301-2429

September 25, 2014

Debra Howland
Executive Director
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, New Hampshire 03301-7319

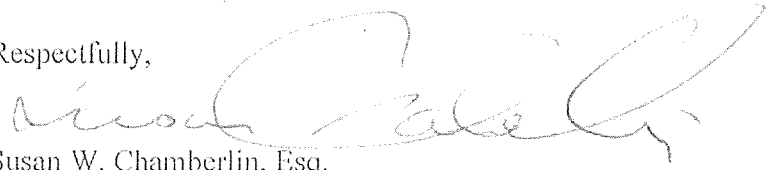
RE: DE 14-031 Liberty Utilities
Default Service Rates

Dear Ms. Howland:

Attached please find the Comments of the Office of the Consumer Advocate, in the above referenced matter.

If you have any questions, please do not hesitate to contact my office.

Respectfully,


Susan W. Chamberlin, Esq.
Consumer Advocate

cc: Service List via electronic mail