



**CONFIDENTIAL
MATERIAL
IN COMM FILE**

Sarah B. Knowlton
Assistant General Counsel
Phone: 603-216-3631
Email: sarah.knowlton@libertyutilities.com

NHPUC 25MAR'15PM2:53

March 25, 2015

Via Hand Delivery and Electronic Mail

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

Re: DE 15-010: Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Default Service Rates for the Period May 1, 2015 to October 31, 2015 for both the Large Customer Group and the Small Customer Group

Dear Ms. Howland:

I enclose for filing one redacted and seven confidential copies of the Direct Testimony of Heather M. Tebbetts, reflecting in redline the changes made from Ms. Tebbetts original testimony submitted on March 23 against her revised testimony filed on March 24.

Thank you for your assistance with this matter. Please do not hesitate to contact me should 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