

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

March 13, 2015

MIPUC 12MAR 15PM2:19

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-___; Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Calendar Year 2014 Reliability Enhancement Plan and Vegetation Management Plan Report and Reconciliation Filing

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities, I enclose for filing an original and six copies of the following:

- (1) Calendar Year 2014 Reliability Enhancement Plan and Vegetation Management Plan Report;
- (2) Written direct testimony of Christian Brouillard and Jeffrey Carney in support of this reconciliation filing and requested rate increase; and
- (3) Written direct testimony of Heather Tebbetts in support of the Company's request for a rate increase associated with the REP/VMP Adjustment Provision and the REP Capital Investment Allowance, which includes a proposed rate design, typical bill impacts and clean and revised tariff pages.

Please include Sarah Knowlton and Heather Tebbetts on the service list for this docket. Thank you for your assistance. Please do not hesitate to call if you have any questions.

Very truly yours,

Sarah B. Knowlton

Sorah B. Know Itm

Enclosures

cc: Susan Chamberlin, Consumer Advocate Suzanne Amidon, Esq.