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September 15, 2014

NHPUC 165EP'14AH10:36

Via ERF and US Mail

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

Re: DE 13-212 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Monthly EAP Reconciliation Report – August 2014

Dear Ms. Howland:

Enclosed for filing, please find Liberty Utilities' Monthly EAP Reconciliation Report. Data for Attachment C, the Monthly Report of Aging, is being validated and will be submitted as soon as it is available. Please note this report has been filed via the Commission's Electronic Report Filing System.

Thank you for your assistance with this matter. Please do not hesitate to call if you have any questions.

Sincerely,

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Stephen R. Hall

Enclosure

cc: Service List