THE STATE OF NEW HAMPSHIRE

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September 25, 2014

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

> Re: Docket No. DE 14-031 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Petition for Default Service Staff Post-Hearing Comments on Exhibit 8

Dear Ms. Howland:

Pursuant to the Commission's direction at yesterday's hearing in the above-captioned docket, please find Staff's Comments on Exhibit 8, certain decisions of the Maine Public Utilities Commission.

Thank you for your attention to this matter. I certify that a copy of this letter and attachment will be emailed to the parties on the service list to this docket when the letter is filed with the Commission.

Sincerely,

Suzanne G. Amidon Staff Attorney

Service List Attachment