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June 10, 2015

Via ERF and US Mail

NFPOC 11.7087154411.09

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

Re: DE 14-205 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Monthly EAP Reconciliation Report – May 2015

Dear Ms. Howland:

Enclosed for filing, please find Liberty Utilities' Monthly EAP Reconciliation Report. 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,

Stephen R. Hall

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Enclosure

cc: Service List

OCA Litigation Lynn Hanson