

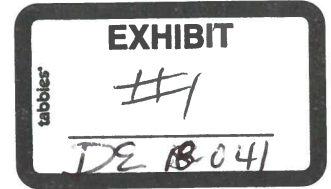


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Michael J. Sheehan, Esq.  
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May 16, 2018



***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 18-041 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities  
2018 Schedule for Default Service Solicitations**

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities, enclosed for filing are an original and six copies of the Direct Testimony of Jaime L. Urban and David B. Simek, with attachments, which presents the Company's proposed Energy Service reconciliation for the period of August 1, 2017, to July 31, 2018.

Thank you.

Sincerely,

A handwritten signature in blue ink, appearing to read "Michael J. Sheehan".

Michael J. Sheehan

Enclosures  
cc: Service List