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Exh #14

ROBERT D. CIANDELLA
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CHRISTOPHER L. BOLDT
SHARON CUDDY SOMERS
DOUGLAS M. MANSFIELD
KATHERINE B. MILLER
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JUSTIN L. PASAY
ERIC A. MAHER
AMELIA G. SRETER
AUSTIN M. MIKOLAITIES
BRENDAN A. O'DONNELL

SENIOR COUNSEL
MICHAEL J. DONAHUE

RETIRED
CHARLES F. TUCKER
NICHOLAS R. AESCHLIMAN

Please respond to our Exeter office.

December 5, 2018

Michael Sheehan, Esquire
Senior Counsel
Liberty Utilities
15 Buttrick Road
Londonderry, NH 03053

Re: Reimbursement of Epping's RFP and Granite Bridge expenses

Dear Mike:

Per our discussions and the terms of the Host Community Agreement, enclosed please find the \$24,000.00 bill for George Sansoucy's gas service RFP analysis, and two sets of bills in the aggregate amount of \$7,579.00 for legal services performed by our firm for the Town of Epping, relating to the Granite Bridge PUC application and the Town's gas services RFP.

The Town has requested that Liberty pay the \$24,000 Sansoucy bill directly to George E. Sansoucy, PE, LLC and that the legal services bill be made out to the Town of Epping, but sent to my attention at our Exeter office.

The Town requests that payment be sent on or before December 24, 2018.

On behalf of the Town of Epping, thank you for your assistance.

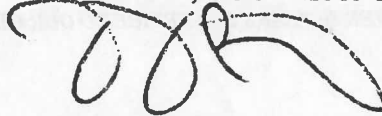
DONAHUE, TUCKER & CIANDELLA, PLLC
16 Windsor Lane, P.O. Box 630, Exeter, NH 03833-4924
111 Maplewood Avenue, Suite D, Portsmouth, NH 03801
Towle House, Unit 2, 164 NH Route 25, Meredith, NH 03253
83 Clinton Street, Concord, NH 03301

1-800-566-0506

www.dtclawyers.com

Very truly yours,

DONAHUE, TUCKER & CIANDELLA, PLLC



John J. Ratigan

jratigan@dtclawyers.com

JJR:nes

Enclosure

cc: Town of Epping