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May 14, 2021

Via Electronic Mail Only

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

Re: Docket No. DE 21-087; Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty 2021 Default Service Solicitations

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty, enclosed for filing is the Direct Testimony of Adam M. Hall and David B. Simek, with attachments, which presents the Company's proposed Energy Service reconciliation for the period of August 1, 2020, to July 31, 2021.

Also, please include the following on the service list in this matter:

Adam Hall Adam.Hall@libertyutilities.com
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Pursuant to the Commission's March 17, 2020, secretarial letter, only an electronic version of this filing will be provided. Thank you.

Sincerely,

Michael J. Sheehan

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Enclosures

Cc: Service List