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June 10, 2014

Via ERF and US Mail

Debra A. Howland Executive Director New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429 MFPUC 11JUN 14×12:21

Re: DE 13-212 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

Monthly EAP Reconciliation Report – May 2014

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

Stephen R. Hall

Enclosure

cc: Service List