



Michael J. Sheehan, Esq.  
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May 20, 2016

***Hand Delivered and via Electronic Mail***

Debra Howland, Executive Director  
N.H. Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301

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**Re: Docket No. DE 16-249, Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities  
Energy Service Reconciliation for the Period November 1, 2015, through July 31, 2016, for both the Large Customer Group and the Small Customer Group**

Dear Ms. Howland;

On behalf of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities, enclosed for filing in the above matter are an original and six copies of the reconciliation of energy service rates for all customer groups for the period November 1, 2015, through July 31, 2016. This filing includes the direct testimony and schedules of Heather M. Tebbetts.

Thank you for your assistance in this matter. Please do not hesitate to contact me should you have any questions.

Sincerely,

A handwritten signature in blue ink that reads "Michael J. Sheehan".

Michael J. Sheehan

Enclosures  
Cc: service list