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May 21, 2015

Via First-Class 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 14-031: Liberty Utilities (Granite State Electric) Corp. Service Agreements

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp., I enclose for filing an original and six copies of Service Agreements between Massachusetts Electric Company and Liberty Utilities (Granite State Electric) Corp.

Thank you for your assistance. Please do not hesitate to call if you have any questions.

Very truly yours,

Sarah B. Knowlton

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Enclosures cc: Service List