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June 1, 2016

Via Electronic and US Mail

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

RE: DE 14-216 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

Core Electric Energy Efficiency Program – YE 2015

Dear Ms. Howland:

On behalf of Liberty Utilities, I enclose for filing in the above-captioned docket an original and three copies of the calculation of the shareholder incentive report relating to the Company's energy efficiency programs approved by Commission Order No. 25,747 (December 31, 2014) and operated from January 1, 2015, through December 31, 2015.

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

Sincerely,

Stephen R. Hall

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Enclosure

Cc: Service List