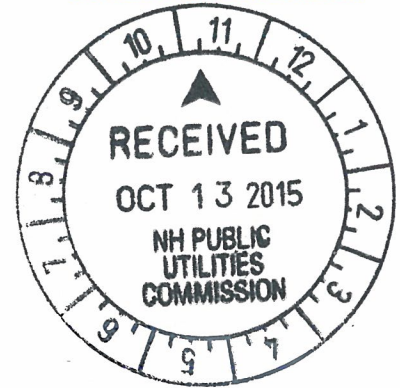




Stephen R. Hall
Director, Rates & Regulatory Affairs
O: 603-216-3523
E: Stephen.Hall@libertyutilities.com

October 13, 2015



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

**Re: DE 14-205 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities
Monthly EAP Reconciliation Report – September 2015**

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,

A handwritten signature in black ink that reads "Stephen R. Hall".

Stephen R. Hall

Enclosure

cc: Service List
OCA Litigation