

Michael J. Sheehan, Esq. Senior Counsel Phone: 603-216-3635 Email: Michael.Sheehan@libertyutilities.com NHPUC 3MAY'16Ax11:08

April 28, 2016

Via First-Class and Electronic Mail

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

Re: Docket No. DE 16-346; Liberty Utilities (Granite State Electric) Corp. Annual Retail Rate Adjustment

Enclosed please find an original and six copies of a revised Exhibit 3, which consists of an amended JDW-4, a certification that the data in JDW-4 is accurate, and a revised JDW-2, which reflects changes from JDW-4. Thank you.

Sincerely,

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Michael J. Sheehan

Cc: Service List