



Michael J. Sheehan, Esq.  
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April 7, 2017

**Via Electronic and US Mail**

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

NHPUC 10APR'17PM2:36

**RE: Docket No. DE 17-043  
Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities Reliability  
Enhancement Plan and Vegetation Management Plan Report**

Dear Ms. Howland:

The Company filed its annual Reliability Enhancement Plan and Vegetation Management Plan Report on March 15, 2017. After further discussions with Commission Staff, the Company is filing a redline version of the testimony of Heather M. Tebbetts to provide further clarification of the reconciliation of 2015 Vegetation Management Plan costs.

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

Sincerely,

A handwritten signature in dark ink, appearing to read "M. Sheehan", written in a cursive, flowing style.

Michael J. Sheehan

Enclosures

cc: Service List