



Michael J. Sheehan, Esq.
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May 1, 2018

Via Hand-Delivery and Electronic Mail

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

1 MAY '18 PM4:24

**Re: DE 18-050 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities
Investigation to Determine Rate Effects of Federal and State Corporate Tax Reductions**

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities, enclosed for filing are Affidavits of Publication demonstrating that the Order of Notice dated April 19, 2018 in the above-referenced docket was published in the Eagle Tribune on April 25, 2018 and in the Valley News on April 24, 2018.

Thank you for your assistance with this matter. Please do not hesitate to contact me should you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "M. Sheehan", written over a light blue horizontal line.

Michael J. Sheehan

Enclosures
cc: Service List

April 27, 2018

AFFIDAVIT

**I, Katie Sullivan, hereby certify that I am employed by the
publishers of the Eagle Tribune,
and the following notice:**

**Liberty Utilities
Annual Retail Rate Adjustment Filing
was advertised as a legal notice in the Eagle Tribune
on April 27, 2018**

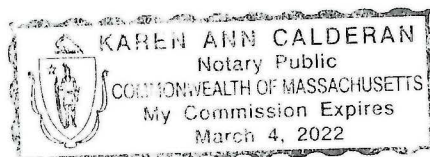


**Katie Sullivan
Legal Clerk**

April 27, 2018

**State of Massachusetts
County of Essex**

**Then, personally appeared before me, Katie Sullivan,
and declared that the statements in the foregoing were true to
the best of her ability and belief.**


Notary Public



The newspaper of the Upper Connecticut River Valley

Valley News

Mailing Address: Box 877 White River Jct., VT 05001-0877 • Plant Location: 24 Interchange Drive, W. Lebanon, NH 03784-2084 • Telephone: 603/298-8711 FAX: 603/298-0212

April 26, 2018

AFFIDAVIT OF INSERTION

I, Kelly T. Vigue, hereby certify that the attached Legal Notice was advertised in the Valley News, a daily newspaper, published in Grafton County, state of New Hampshire on Thursday, April 26, 2018.

RE: Liberty Utilities
Order of Notice, DE 18-051

Signed Kelly T. Vigue
Kelly T. Vigue
Customer Relations Manager

County of Grafton
State of New Hampshire

Affirmed before me, this 26th day of April, 2018.

Signed: [Signature] Commission Expires: 10-25-2022

