EXHIBIT

Solution

Solutio

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilit

Docket No DE 18-051

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## Liberty Utilities (Granite State Electric) d/b/a Liberty Utilities Bill Calculation - Tax Reform & Retail Rate Adjustments

Usage 650 kWh				
	Current Rates	June 1, 2018 Proposed Rates	Current Bill	June 1, 2018 Proposed Bill
Customer Charge	\$14.54	\$14.05	\$14.54	\$14.05
Distribution Charge				
1st 250 kWh	\$0.04061	\$0.03928	\$10.15	\$9.82
excess of 250 kWh	\$0.05273	\$0.05099	\$21.09	\$20.40
Storm Recovery Adjustment	\$0.00000	\$0.00000	\$0.00	\$0.00
Transmission Charge	\$0.02011	\$0.03460	\$13.07	\$22.49
Stranded Cost Charge	\$0.00049	-\$0.00095	\$0.32	-\$0.62
System Benefits Charge	\$0.00457	\$0.00457	\$2.97	\$2.97
Electricity Consumption Tax	\$0.00055	\$0.00055	\$0.36	\$0.36
Subtotal Retail Delivery Services			\$62.50	\$69.47
Energy Service Charge	\$0.08931	\$0.08931	<u>\$58.05</u>	<u>\$58.05</u>
		Total Bill	\$120.55	\$127.52
\$ increase in 650 kWh Total Residential Bill % increase in 650 kWh Total Residential Bill				\$6.96 5.78%
*Bill impact of tax reform after proposed red	uctions of:			
DE 16-383 Step Adjustment			\$371,701	
DE 16-034 O&M			\$552,414	
DE 16-034 Capital Additions			\$76,833	
DE 16-383 Remaining Recoupment & Rate Case Expense Recovery			<u>\$562,526</u>	

\$1,563,474