



NHPUC NOV21 '16 PM 4:22

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November 18, 2016

Via Hand-Delivery and Electronic Mail

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

**Re: DE 16-383 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities
Distribution Service Rate Case**

Dear Ms. Howland:

On April 29, 2016, Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities ("Liberty" or "the Company") filed testimony and schedules requesting changes to the Company's permanent rates. In that filing, Liberty also provided its proposed Tariff NHPUC No. 20. As stated in the April 29 testimony of Steven E. Mullen and Howard S. Gorman and as discussed with the parties throughout this proceeding, the Company planned to update its revenue requirement schedules at the end of the discovery period to reflect any new or updated information that became available and to include any changes that were identified during the discovery process. An updated filing has been submitted in rate cases filed in recent years by Liberty and other utilities and is a useful way to take into account certain known changes that have arisen during the course of the proceeding. Making such a filing prior to the submission of Staff and intervenor testimony allows for a more efficient process and reduces the amount of testimony that would otherwise be filed to address those topics.

As a result of the discovery process, technical sessions, and the recently completed PUC Staff audit, changes or modifications were identified that are addressed in the following documents included in this filing:

- Technical Statement of Steven E. Mullen and Howard S. Gorman with updated revenue requirement and step adjustment calculations;
- Technical Statement of Timothy S. Lyons addressing an adjustment to the results of the Company's lead/lag study; and
- Technical Statement of Heather M. Tebbetts addressing revisions to the proposed Tariff NHPUC No. 20.

Ms. Debra A. Howland
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This filing is being provided to the parties on the service list electronically today. Hard copies will be hand-delivered to the Commission Monday, November 21, 2016.

Please let me know if you have any questions.

Sincerely,

A handwritten signature in dark ink, appearing to read "M. Sheehan", with a stylized, cursive script.

Michael J. Sheehan

Enclosures
cc: Service List