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NHPUC 10APR'17PM12:43

April 7, 2017

Via Electronic and First-Class 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
Request for Change in Rates**

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities, I am enclosing a summary of the rate case expenses that have been incurred to date by Granite State, or that will be incurred upon the Commission's approval of the settlement agreement in Docket No. DE 16-383. This summary is in the same format as the reports Granite State has filed with the Commission in compliance with Puc 1905.01(a), the last of which was filed on February 9, 2017.

This report is being filed in anticipation of the Commission's approval of the settlement. The settlement provides, in part, as follows:

"The Company agrees to submit by April 10, 2017, an accounting of its rate case expenses, with appropriate supporting documentation, for review by Staff and OCA and approval by the Commission."

Audit Staff will be reviewing all of the invoices and documentation for Granite State's rate case expense on Tuesday, April 11, 2017 at Liberty's Londonderry offices. We have provided a spreadsheet showing all of the expenses incurred to both Audit Staff and the Office of Consumer Advocate.

If you have any questions, please do not hesitate to contact me. Thank you.

Sincerely,

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

Michael J. Sheehan

Enclosure
cc: Service List