

## THE STATE OF NEW HAMPSHIRE

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## PUBLIC UTILITIES COMMISSION

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NH-PUC 25 JAN 17 9:41

January 25, 2017

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

Re: Docket No. DE 16-383; Liberty Utilities (Granite State Electric) Corp. d/b/a  
Liberty Utilities; Distribution Service Rate Case; Supplement to Testimony of Jay  
Dudley, Attachment 2-1.1

Dear Ms. Howland:

On December 22, 2016, in the above referenced matter, the Staff of the Commission filed attachments to the testimony of Jay Dudley. Attachment 2-1.1 of those attachments consisted of "Audit Issue #15 – Payroll Registers" from the "REVISED FINAL Audit Report of the Audit Staff" dated November 15, 2016.

Also dated November 15, 2016 is an email from Karen J. Moran, Chief Auditor, which provides some additional detail about Audit Issue #15. This email, by its own terms, should have been included in Attachment 2-1.1. Accordingly, Staff submits that email, labeled Attachment 2-1.1.1 (Bates 152.1) as a supplement to the previously filed Attachment 2-1.1.

Staff regrets any inconvenience this omission may have caused.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in cursive script, reading "Paul B. Dexter". The signature is written in dark ink and is positioned to the right of the word "Sincerely,".

Paul B. Dexter  
Staff Attorney

Cc: Service List (electronically)

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Docket #: 16-383-1 Printed: January 25, 2017

**FILING INSTRUCTIONS:**

- a) Pursuant to N.H. Admin Rule Puc 203.02 (a), with the exception of Discovery, file 7 copies, as well as an electronic copy, of all documents including cover letter with:
- DEBRA A HOWLAND  
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21 S. FRUIT ST, SUITE 10  
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- b) Serve an electronic copy with each person identified on the Commission's service list and with the Office of Consumer Advocate.
- c) Serve a written copy on each person on the service list not able to receive electronic mail.