



Michael J. Sheehan, Esq.
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February 3, 2017

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

NHPUC FEB03'17 PM 4:25

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

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities, enclosed for filing in the above matter are an original and six copies of the rebuttal testimony and attachments, where applicable, of the following witnesses:

- Steven E. Mullen and Howard S. Gorman - revenue requirement;
- Susan M. Houghton-Fenton and Steven E. Mullen - customer service;
- Christian P. Brouillard, Tisha A. Sanderson, and Gerald P. Tremblay - capital budgeting and spending;
- Mark E. Smith and Steven E. Mullen - training center;
- Steven E. Mullen - impacts on utility planning and response to Brennan testimony;
- Heather M. Tebbetts and James D. Simpson - marginal cost and rate design; and
- Christian P. Brouillard - planning criteria, four-year trim cycle;
- Robert B. Hevert - return on equity.

Note that OCA was unable to provide an attachment to a discovery response in time for Mr. Simpson to review and include in his testimony. Therefore, we reserve the right to have Mr. Simpson supplement his testimony after review of the attachment, if necessary.

Electronic copies have been provided to the parties on the service list. Thank you.

Sincerely,

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

Michael J. Sheehan

Enclosures
cc: Service list