



Stephen R. Hall
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April 25, 2018

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



**Re: Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities
Docket No. DE 18-050**

Dear Ms. Howland:

As a follow-up to the filing made in this proceeding on April 13, 2018, Liberty Utilities (Granite State Electric) Corp. hereby submits the Supplemental Technical Statement of Steven E. Mullen addressing further aspects of the Tax Reform Act consistent with Order No. 26,096 issued January 23, 2018, in Docket No. IR 18-001.

Thank you for your assistance with this matter. Please do not hesitate to call if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Stephen R. Hall".

Stephen R. Hall

Enclosure
cc: Service List