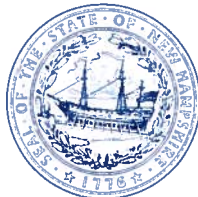


THE STATE OF NEW HAMPSHIRE

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EXECUTIVE DIRECTOR
Debra A. Howland



PUBLIC UTILITIES COMMISSION
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April 11, 2018

Michael J. Sheehan
Liberty Utilities
116 North Main Street
Concord NH 03301

Re: DE 18-050 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities
Investigation to Determine Rate Effects of Federal and State Corporate Tax Reductions
Extension of Time

Dear Mr. Sheehan:

On March 30, 2018, you filed on behalf of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities (Liberty) a request for an extension of time from April 1, 2018, to April 13, 2018, to file its proposal with the Commission regarding the effects of the changes in tax laws, including financial information that is sufficient to establish a revenue requirement that reflects prospectively the impacts of those changes. You state that the additional time is needed to finalize supporting calculations and their impact on rate changes effective June 1, 2018. You also note that Commission Staff and the Office of Consumer Advocate assent to your request.

The Commission has determined that an extension of time to file Liberty's proposal will not unduly delay the proceeding or adversely affect the rights of any party. Accordingly, your request for an extension from April 1, 2018, to April 13, 2018 has been approved.

Sincerely,

A handwritten signature in black ink that reads "Debra A. Howland".

Debra A. Howland
Executive Director

cc: Docket File