

THE STATE OF NEW HAMPSHIRE BEFORE THE  
NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION

Liberty Utilities (Granite State Electric) Corp.  
d/b/a Liberty Utilities

Distribution Service Rate Case

Docket No. DE 16-383

Technical Statement of Timothy S. Lyons

November 18, 2016

This Technical Statement supports a revision to Attachments JCN-2 and JCN-3. The revised Attachments, Attachment JCN-2 (CU) and Attachment JCN-3 (CU), reflect a correction to the calculation of Regular Payroll to include bi-weekly payroll in the calculation of the payroll lag. The correction was previously submitted in the Company's response to Staff 3-53, Attachment Staff 3-53.xlsx. The corrected regular payroll lag is negative 10.31 days and the corrected total payroll lag is negative 42.05 days. This changes the overall results of the study from 27.50 lag days to 26.82 lag days.