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January 5, 2017

Via First-Class and Electronic Mail

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

**Re: DE 16-383: Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities
Request for Change in Rates**

Dear Ms. Howland:

On November 21, 2016, Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities made an "update filing" in the above-captioned matter to reflect new and revised information that became available and was identified during the discovery process. At Bates page 73 of that filing, Ms. Tebbetts provided a technical statement in support of various changes to the Company's tariff, which included changes to the LED provisions of Rate M, "Outdoor Lighting Service," at Bates 171 - 176.

Enclosed with this letter are an original and six copies of the calculations of the updates to LED street lighting portions of Rate M, which have been numbered Bates 171R through 176R, and of Attachment RATES 10 (initially provided in response to Staff 3-35), which supports the updated LED rates on Bates 174R.

Before hearing, the Company will file a copy of the entire Tariff with all changes addressed in this docket so the parties will have all the requested changes in a single document.

Please let me know if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "M. Sheehan".

Michael J. Sheehan

Enclosures
cc: Service List