



Michael J. Sheehan, Esq.
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April 15, 2019

NHPUC 15APR'19PM4:25

Via Hand-Delivery and Electronic Mail

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

**Re: DE 16-383 Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities
Distribution Rate Case Step Adjustment**

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities, enclosed for filing are seven copies of Exhibit 33, titled "Pelham Substation Summary of Costs." Exhibit 33 complies with the Commission's record request for an update of Attachment 1 to the May 17, 2018, Technical Statement of Steven E. Mullen, which technical statement and attachments were marked as Exhibit 26 during last year's step adjustment hearing. Exhibit 33 adds 2018 cost information.

Thank you for your assistance with this matter. Please do not hesitate to contact me should you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "M. Sheehan", is written over a light blue rectangular background.

Michael J. Sheehan

Enclosures
cc: Service List