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NHPUC 22DEC'16PM2:36

December 22, 2016

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

Re: Docket No. DE 16-383; Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities; Distribution Service Rate Case; Attachments to the Testimony of Jay E. Dudley

Dear Ms. Howland:

On December 16, 2016, the Staff of the Commission filed the Testimony of Jay E. Dudley in the above referenced matter in electronic and paper form. Staff filed electronic (but not paper) versions of Attachments to this testimony. On December 16, Staff requested an extension of time of seven days to submit the required paper versions of the Attachments.

Enclosed is an original and six paper copies of the Attachments to the Testimony of Jay E. Dudley. These paper copies are Bates page numbered, which the electronic versions submitted on December 19, 2016 were not. Accordingly, these Bates page numbered attachments are filed electronically as well.

In addition, Attachment JED 2-1 is the Revised Final Audit Report by the Commission's Audit Staff, dated November 15, 2016, which consists of 110 pages. By memorandum dated November 16, 2016, Audit Staff issued a Revised Audit Issue #15, consisting of two pages. This document was inadvertently not included with the electronic Attachments filed on December 16. Revised Audit Issue #15 is included with electronic and paper Attachments filed today, labelled Attachment JED 2-1.1.

Staff apologizes for any inconvenience caused by this delay in paper filing, the Bates page numbering omission and the Revised Audit Issue #15 omission.

Thank you for your attention to this matter.

Sincerely, Jan B. Detel

Paul B. Dexter Staff Attorney

Cc: Service List (electronically)

SERVICE LIST - EMAIL ADDRESSES - DOCKET RELATED

Pursuant to N.II. Admin Rule Puc 203.11 (a) (1): Serve an electronic copy on each person identified on the service list.

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Docket #: 16-383-1

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Printed: December 22, 2016

FILING INSTRUCTIONS:

a) Pursuant to N.H. Admin Rule Puc 203.02 (a), with the exception of Discovery, file 7 copies, as well as an electronic copy, of all documents including cover letter with:

DEBRA A HOWLAND

EXECUTIVE DIRECTOR

NHPUC

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- b) Serve an electronic copy with each person identified on the Commission's service list and with the Office of Consumer Advocate.
- c) Serve a written copy on each person on the service list not able to receive electronic mail.

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