

THE STATE OF NEW HAMPSHIRE

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PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

FAX (603) 271-3878

Website:
www.puc.nh.gov

NH-PUC 25 JAN 17 9:41

January 25, 2017

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; Supplement to Testimony of Jay
Dudley, Attachment 2-1.1

Dear Ms. Howland:

On December 22, 2016, in the above referenced matter, the Staff of the Commission filed attachments to the testimony of Jay Dudley. Attachment 2-1.1 of those attachments consisted of "Audit Issue #15 – Payroll Registers" from the "REVISED FINAL Audit Report of the Audit Staff" dated November 15, 2016.

Also dated November 15, 2016 is an email from Karen J. Moran, Chief Auditor, which provides some additional detail about Audit Issue #15. This email, by its own terms, should have been included in Attachment 2-1.1. Accordingly, Staff submits that email, labeled Attachment 2-1.1.1 (Bates 152.1) as a supplement to the previously filed Attachment 2-1.1.

Staff regrets any inconvenience this omission may have caused.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in cursive script that reads "Paul B. Dexter". The signature is written in dark ink and is positioned directly below the word "Sincerely,".

Paul B. Dexter
Staff Attorney

Cc: Service List (electronically)

SERVICE LIST - EMAIL ADDRESSES - DOCKET RELATED

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

Executive.Director@puc.nh.gov	
al-azad.iqbal@puc.nh.gov	pradip.chattopadhyay@oca.nh.gov
amanda.noonan@puc.nh.gov	richard.chagnon@puc.nh.gov
bwaugh@townandcitylaw.com	scott.j.rubin@gmail.com
clifton.below@gmail.com	Stephen.Eckberg@puc.nh.gov
cynthia.trottier@libertyutilities.com	Stephen.Hall@libertyutilities.com
david.goyette@puc.nh.gov	steven.mullen@libertyutilities.com
david.wiesner@puc.nh.gov	suzanne.amidon@puc.nh.gov
dmullinax@blueridgecs.com	tom.frantz@puc.nh.gov
donald.kreis@oca.nh.gov	
elizabeth.nixon@puc.nh.gov	
frank.dipalma@willci.com	
heather.tebbetts@libertyutilities.com	
james.brennan@oca.nh.gov	
jay.dudley@puc.nh.gov	
jr@psu.edu	
karen.cramton@puc.nh.gov	
karen.sinville@libertyutilities.com	
leszek.stachow@puc.nh.gov	
maureen.karpf@libertyutilities.com	
michael.sheehan@libertyutilities.com	
mike@ridgesend.com	
ocalitigation@oca.nh.gov	
paul.dexter@puc.nh.gov	
paula.maville@lebcity.com	

Docket #: 16-383-1 Printed: January 25, 2017

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
21 S. FRUIT ST, SUITE 10
CONCORD NH 03301-2429
- 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.**