



Michael J. Sheehan, Esq.  
Senior Counsel  
Phone: 603-216-3635  
Email: Michael.Sheehan@libertyutilities.com

February 3, 2017

*Via Hand-Delivery and Electronic Mail*

NHPUC FEB03'17 PM 4:25

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  
Distribution Service Rate Case Rebuttal Testimony**

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities, enclosed for filing in the above matter are an original and six copies of the rebuttal testimony and attachments, where applicable, of the following witnesses:

- Steven E. Mullen and Howard S. Gorman - revenue requirement;
- Susan M. Houghton-Fenton and Steven E. Mullen - customer service;
- Christian P. Brouillard, Tisha A. Sanderson, and Gerald P. Tremblay - capital budgeting and spending;
- Mark E. Smith and Steven E. Mullen - training center;
- Steven E. Mullen - impacts on utility planning and response to Brennan testimony;
- Heather M. Tebbetts and James D. Simpson - marginal cost and rate design; and
- Christian P. Brouillard - planning criteria, four-year trim cycle;
- Robert B. Hevert - return on equity.

Note that OCA was unable to provide an attachment to a discovery response in time for Mr. Simpson to review and include in his testimony. Therefore, we reserve the right to have Mr. Simpson supplement his testimony after review of the attachment, if necessary.

Electronic copies have been provided to the parties on the service list. Thank you.

Sincerely,

Michael J. Sheehan

Enclosures  
cc: Service list