



Michael J. Sheehan, Esq.
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May 24, 2018

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: Docket No. DE 16-383; Liberty Utilities (Granite State Electric) Corp.
Request for Change in Rates**

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities, and in response to the record request at the May 17, 2018, hearing in the above matter related to the Pelham substation, enclosed please find the following:

- Technical Statement of Steven E. Mullen;
- Attachment 1, which provides the summary of charges and breakdown of major materials;
- Attachment 2, which provides the over expenditure form; and
- Attachment 3, which provides the project close out forms for 2016 and 2017.

Thank you.

Sincerely,

A handwritten signature in blue ink that reads "M Sheehan".

Michael J. Sheehan

cc: Service List
Enclosures