



Michael J. Sheehan, Esq.
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Via Electronic Mail and Hand Delivery

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

**Re: Docket No. DG 17-048; Liberty Utilities (EnergyNorth Natural Gas) Corp.
Request for Change in Rates**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities, enclosed please find seven copies of the of Testimony of Steven E. Mullen, which contains the Company's "refined calculation of the impacts of reduced federal and state corporate tax rates," and the Company's "proposal to reflect the impacts of the federal Tax Cuts and Jobs Act of 2017 on it rates," as directed by the July 31, 2018, secretarial letter in this docket.

Thank you.

Sincerely,

Michael J. Sheehan

cc: Service List
Enclosures