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March 30, 2018

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

NHPUC 30MAR'18PM3:31

**Re: Docket No. IR 18-001; Investigation to Determine Rate Effects of Federal and State Corporate Tax Reductions
 Request for Extension of April 1, 2018, Deadline**

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp., d/b/a Liberty Utilities, I write to request an extension from April 1 to April 13, 2018, for Granite State to make the filing required by the Order of Notice in this docket.

In the filing Granite State will make in this docket, the Company will propose a decrease in rates to be effective June 1, 2018, based on the method articulated in the 1987 FERC Order. In the following Granite State dockets, the company has or will propose rate adjustments to also go into effect June 1, 2018 (to the extent the Company requested a May 1, 2018, effective date in these dockets, Granite State will amend those requests to June 1, 2018):

- Docket No. DE 18-034 (REP/VMP);
- Docket No. DE 16-383 (step adjustment from the Granite State rate case); and
- Docket No. DE 18-xxx (reconciliation of transmission rates and stranded cost rates).

Granite State requests additional time to finalize the supporting calculations for these dockets and their ultimate impact on the cumulative rate changes to go into effect June 1, 2018. Counsel for Commission Staff and for the Office of the Consumer Advocate assent to this request. Thank you.

Sincerely,

Michael J. Sheehan

cc: Service List