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STATE OF NEW HAMPSHIRE



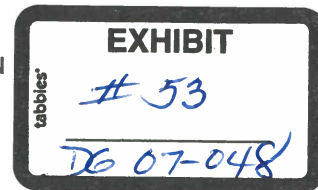
PUBLIC UTILITIES COMMISSION  
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March 16, 2018

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

NHPUC 16MAR'18PM2:34

**Via Electronic Mail**

Re: DG 17-048; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities;  
Request for Change in Rates; Supplemental Testimony of Jayson P. Laflamme and  
Donna H. Mullinax

Dear Ms. Howland:

Enclosed for filing in the above captioned proceeding is an original and six copies of the Supplemental Testimony of Jayson P. Laflamme and Donna H. Mullinax. This Supplemental Testimony presents Staff's updated recommended revenue requirement which reflects Staff's support of certain provisions of the Settlement filed in this case by Liberty Utilities and the Office of the Consumer Advocate on March 1. In addition, Staff's proposed treatment of the effects of the recent tax reduction act is reflected, consistent with Commission Order 26,096 in Docket IR 18-001.

Mr. Laflamme and Ms. Mullinax are scheduled to testify before the Commission on March 21, 2018 in this matter and plan to provide a brief summary of this rebuttal testimony at that time.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in blue ink that reads "Paul B. Dexter".

Paul B. Dexter  
Staff Attorney

cc: Service List  
Enclosures

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**SERVICE LIST - EMAIL ADDRESSES - DOCKET RELATED**

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

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Docket #: 17-048-1      Printed: March 16, 2018

**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.**