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STATE OF NEW HAMPSHIRE



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July 26, 2018

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

NHPUC 26JUL'18PM1:04

**Via Hand Delivery**

Re: DG 17-048; Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities;  
Petition for Permanent and Temporary Rates;

IR 18-001; Investigation to Determine Rate Effects of Federal and State Corporate Tax  
Reductions;

Request to Establish Filing Date for Income Tax Effects.

Dear Ms. Howland:

Pursuant to the Commission's Order No. 26,096 in IR 18-001, Liberty was required to make a proposal no later than April 1, 2018 to address the effects of the changes in tax laws that took effect on January 1, 2018 (reduced federal and state corporate tax rates). Liberty made such a proposal as part of its rate case (DG 17-048, Exhibit 29 at 13, 23). In its rate order, the Commission approved rates that were based on an agreed upon "placeholder" tax impact amount of \$2,394,065. Order No. 26,122 at 48-49 and Appendix 3. The Commission stated that it would use a separate docket to refine and reconcile this placeholder figure. *Id.* at 49.

Liberty stated that it understood the Commission's order to mean the Commission would be opening a new docket establishing a date specific on which to file the refinement and reconciliation. Thus, to date, Liberty has not made a proposal to refine and reconcile the placeholder tax impact amount.

At the July 17, 2018 hearing on Liberty's Motion for Rehearing in DR 17-048, Liberty stated that it could complete such a tax effect proposal in the next few weeks. Accordingly, Staff requests that the Commission establish August 9, 2018 as the date on which Liberty shall file a proposal to reflect the impacts of the 2017 tax act in its rates, after which the Commission can open a new docket to review that filing.

Liberty and the Office of Consumer Advocate have both assented to this request.

Thank you for your attention to this matter.

Sincerely,



Paul B. Dexter  
Staff Attorney

cc: Service List  
Enclosures

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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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