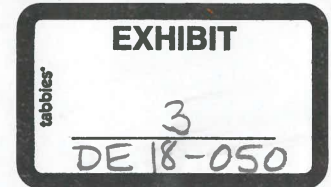




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Michael J. Sheehan, Esq.
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May 10, 2018



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 18-050; Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities
Investigation to Determine Rate Effects of Federal and State Corporate Tax Reductions**

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities, and as directed by the Commission's May 7, 2018, secretarial letter, enclosed please find an original and six copies of the Testimony of Steven E. Mullen, with attachments.

Thank you.

Sincerely,

A handwritten signature in blue ink that reads "Michael J. Sheehan".

Michael J. Sheehan

Enclosures
cc: Service List