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December 10, 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

**Re: Liberty Utilities (Granite State Electric) Corp.
Tariff page changes removing reference to the Electricity Consumption Tax**

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp., enclosed please find an original and six copies of the following proposed tariff pages. These pages implement the repeal of RSA 83-E, the Electricity Consumption Tax (ECT), in its entirety, which repeal is effective as of January 1, 2019. *See* Laws 2017, section 156:224.

NHPUC No. 20 – Electricity Delivery, Granite State Electric

First Revised Page 21
Sixth Revised Page 117

The Company asks that the Commission approve these pages with an effective date of January 1, 2019.

The Company also seeks, to the extent required, a waiver of the 30 day requirement of Puc 1603.07(a), which states: “Proposed tariff changes ... shall become effective ... (1) After 30 days’ notice to the commission and the providing of such notice to the public as directed by the commission; or (2) Upon issuance of an order of the commission.” (Emphasis added.) The disjunctive “or” indicates that the rule allows the Commission to order approval of the tariff pages before expiration of 30 days.

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The relevant statute similarly grants the Commission discretion to approve a rate change with less than 30 days' notice. RSA 378:3 provides: "Unless the commission otherwise orders, no change shall be made in any rate, fare, charge or price, which shall have been filed or published by a public utility in compliance with the requirements hereof, except after 30 days' notice to the commission" (emphasis added). The statute thus grants the Commission discretion to approve change proposed here, removal of the ECT, to be effective January 1, 2019.

Thus, if the Commission invokes subsection Puc 1603.07(a)(2), a waiver is not necessary.

If the Commission nonetheless finds that a waiver is required, Puc 201.05(a) states: "The commission shall waive the provisions of any of its rules, except where precluded by statute,^[1] upon request by an interested party, or on its own motion, if the commission finds that: (1) The waiver serves the public interest; and (2) The waiver will not disrupt the orderly and efficient resolution of matters before the commission."

Addressing the requirements of Puc 201.05(a), waiver of the 30 day notice period is in the public interest because it will allow the removal of the ECT as of January 1, 2019, which is what the statute requires. Waiver of the 30 day notice period will also not disrupt the resolution of any other proceedings before the Commission. This issue is not the subject of any other proceeding and this filing is to simply to carry out the repeal of RSA 83-E.

Thank you.

Sincerely,



Michael J. Sheehan

Enclosures

cc: Office of the Consumer Advocate

¹ As discussed above, the 30 day requirement is not required by statute.