

rate base items should be updated through December 31, 2017 and then true-up through March 31, 2018. It is apparently expected that only select changes in revenues and operating expenses, however, would be updated beyond the June 30, 2017 ending date of the test year in this proceeding.

3. While the Company believes that the approach it took in developing its true-up filing was appropriate and in accord with the procedural orders in this case, it also wants to be as responsive as possible to Staff's auditing needs. To that end, the Company has restated its accounting schedules and revised its direct true-up testimony to be more consistent with Staff's expectations. The Company respectfully requests that Commission permit Liberty Utilities to submit this restated information by accepting the supplemental direct true-up testimony of Charles Evans and supplemental true-up accounting schedules which have been filed on this same date.

WHEREFORE, Liberty Utilities respectfully requests that the Commission issue its Order permitting the Company to submit and accepting the supplemental direct true-up testimony of Charles Evans and supplemental true-up accounting schedules which have been filed on this same date.

Respectfully submitted,

/s/ James M. Fischer

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CERTIFICATE OF SERVICE

The undersigned certifies that a true and correct copy of the foregoing document was sent by electronic transmission to parties of record on this 4th day of May, 2018.

/s/ James M. Fischer
James M. Fischer