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October 5, 2018

Debra A. Howland Executive Director & Secretary Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, N. H. 03301-2429

Dear Ms. Howland:

On behalf of Lakes Region Water Co. ("Lakes Region" or "Company") enclosed is the original and six copies of the Company's filing in DW 18-056.

Attached are the permanent rate settlement schedules and the step 1 adjustments schedules from Docket DW 15-209 adjusted for the federal and state tax rate reductions.

The permanent rate settlement schedules show an overall revenue requirement reduction of \$28,835 (\$1,436, 219 - \$1,407,384). See Sch. 3 OpInc – Total Operating Revenue (Cell U19).

The step 1 adjustment schedules show an overall revenue requirement reduction of \$4,393 (\$57,305 - \$52,912). See Sch. 1 – Step Calc. – Step Increase (Cell I53).

As a reminder, since the end of the adjusted test year (2014), the Company has increased its plant in service, has altered its capital structures and increased its operating and maintenances expenses.

If you have any questions or comments, please contact me at stephenpstcyr@yahoo.com or call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Cc: Leah Valladares