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July 20, 2018

Debra A. Howland
Executive Director
State of New Hampshire
Public Utilities Commission
21 S. Fruit St., Suite 10
Concord, NH 03301-2429

Re: IR 18-001, Investigation to Determine Rate Effect of Federal and State Tax Reductions

Dear Ms. Howland:

Please be advised that Lorden Commons Sewer Co., LLC ("Lorden" or "Company") is a disregarded entity for federal tax purposes, meaning that it does not file a separate federal tax return. As such, any federal income (loss) is passed through to the member. The LLC itself is not subject to federal taxes and there are no federal taxes reflected in the Company's rates. The Company does not meet minimum requirement to file a state business tax return. Overall, the changes of the federal and state tax rates will no impact on the Company. As such, please exempt the Company from Order No. 26,096. If you have any questions or comments, please let me know.

Sincerely,



Stephen P. St. Cyr