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**PUBLIC UTILITIES COMMISSION**

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July 1, 2019

RE: DW 18-032, Fryeburg Water Company  
Investigation to Determine Rate Effects of Federal and State Corporate Tax Reductions  
Docket Closure

To the Parties:

On January 3, 2018, the Commission issued Order No. 26,096 in Docket IR 18-001 opening an investigation to determine the rate effects of certain Federal and State corporate tax reductions that became law in late 2017. The Commission directed New Hampshire utilities to each file a proposal to address the effects of changes in tax laws, as well as information sufficient to establish a revenue requirement that would reflect the impacts of those changes. On March 8, 2018, Fryeburg Water Company (Fryeburg or the Company) submitted its compliance plan and requested the Commission withhold a determination until a similar investigation had been completed by the Maine Public Utilities Commission (MPUC). The Commission approved the compliance plan on September 13, 2018. The docket was left open and the Commission directed the company to file the results of the MPUC's investigation for review and approval or other action by the Commission.

On July 1, 2019, Commission Staff (Staff) filed its recommendation to close the above-mentioned docket. Staff reported that it contacted the MPUC and verified that no action will be taken by the MPUC at this time. The MPUC instead will address the issue in the Company's next rate proceeding. Staff recommended that the Commission do the same.

The Commission has reviewed Staff's recommendation and determined that closure of the above-mentioned docket would be appropriate. The Commission therefore approved Staff's recommendation and will address the impacts of the corporate tax reductions on Fryeburg in its next rate proceeding. Accordingly, Docket No. DW 18-032 has been closed.

Sincerely,

A handwritten signature in dark ink, appearing to read "Debra A. Howland".

Debra A. Howland  
Executive Director

cc: Service List (Electronically)

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