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July 26, 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 Atkinson Area Waste Water Recycling, Inc. ("AAWWR" or "Company") is a wholly owned subsidiary of Atkinson Farm, Inc. Please see PUC Order No. 24,817 in Docket DW 07-118 approving the stock transfer. As such, its taxable income (loss) is incorporated into Atkinson Farm, Inc.'s federal income and state business tax returns. Overall, the changes of the federal and state tax rates will minimal impact, if any, 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

Cc: John Sullivan