THE STATE OF NEW HAMPSHIRE

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TE OF

PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10 Concord, N.H. 03301-2429

October 17, 2018

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RE: DW 18-116 Tioga River Water Company

Petition for Exemption from Commission Order No. 26,096

Grant of Exemption

To the Parties:

On January 3, 2018, in Docket No. IR 18-001, the Commission ordered Tioga River Water Company, and all other regulated utilities, to file a proposal with the Commission, and take specific accounting actions, addressing the effects of federal and state tax law changes that occurred at the end of 2017. See Investigation to Determine Rate Effects of Federal and State Corporate Tax Reductions, Order No. 26,096 (January 3, 2018). On July 30, 2018, Tioga River Water Company petitioned for exemption from these requirements. Tioga River Water Company's petition demonstrated that the tax changes would have minimal, if any, impact on the company. On October 2, 2018, Commission Staff recommended that the Commission approve Tioga River Water Company's request for exemption from Commission Order No. 26,096, and any further participation in Docket No. IR 18-001.

The Commission has reviewed Tioga River Water Company's petition and Staff's recommendation, and determined that exemption from the requirements of Order No. 26,096 and further participation in Docket No. IR 18-001 would be appropriate. The Commission therefore grants the company's petition for exemption.

Sincerely,

Debra a Horoland Debra A. Howland

Executive Director

cc:

Service List (Electronically)

SERVICE LIST - EMAIL ADDRESSES - DOCKET RELATED

Pursuant to N.H. Admin Rule Puc 203.11 (a) (1): Serve an electronic copy on each person identified on the service list.

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Docket #: 18-116-1 Printed: October 18, 2018

FILING INSTRUCTIONS:

a) Pursuant to N.H. Admin Rule Puc 203.02 (a), with the exception of Discovery, file 7 copies, as well as an electronic copy, of all documents including cover letter with:

DEBRA A HOWLAND

EXECUTIVE DIRECTOR NHPUC 21 S. FRUIT ST, SUITE 10 CONCORD NH 03301-2429

- b) Serve an electronic copy with each person identified on the Commission's service list and with the Office of Consumer Advocate.
- c) Serve a written copy on each person on the service list not able to receive electronic mail.