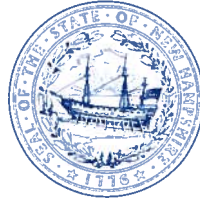


THE STATE OF NEW HAMPSHIRE



TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-2431

FAX (603) 271-3878

Website:  
[www.puc.nh.gov](http://www.puc.nh.gov)

CHAIRMAN  
Martin P. Honigberg

COMMISSIONERS  
Kathryn M. Bailey  
Michael S. Giaimo

EXECUTIVE DIRECTOR  
Debra A. Howland

**PUBLIC UTILITIES COMMISSION**

21 S. Fruit Street, Suite 10

Concord, N.H. 03301-2429

August 27, 2018

Re: DW 18-112 Atkinson Area Waste Water Recycling, Inc.  
Petition for Exemption from Commission Order No. 26,096  
Grant of Exemption

To the Parties:

On January 3, 2018, the Commission ordered Atkinson Area Waste Water Recycling, Inc. and all other regulated utilities to take specific accounting actions with regard to and to file a proposal with the Commission to address 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, Atkinson petitioned for exemption from these requirements. Atkinson's petition demonstrated that the tax changes would have minimal, if any impact on the company. On August 23, Commission Staff recommended that the Commission approve Atkinson's request for exemption from Commission Order No. 26,096 and any further participation in Docket No. IR 18-001.

The Commission has reviewed Atkinson'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 granted the company's petition for exemption.

Sincerely,

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

Debra A. Howland  
Executive Director

cc: Service List (Electronically)