

THE STATE OF NEW HAMPSHIRE

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October 17, 2018

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. Howland  
Executive Director

cc: Service List (Electronically)