STATE OF NEW HAMPSHIRE

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March 8, 2018

Justin C. Richardson Upton & Hatfield 159 Middle Street Portsmouth, NH 03801

Re:

DW 18-032

Fryeburg Water Company

Investigation to Determine Rate Effects of Federal and State Corporate

Tax Reductions

Dear Mr. Richardson:

This letter serves as an acknowledgement of your filing on behalf of Fryeburg Water Company, received March 8, 2018. Please reference the docket number cited above on any additional material to be filed in this matter. All filings should consist of one (1) original and six (6) copies of both the cover letter and any associated material.

Pursuant to N.H. Code Admin. Rule Puc 203.02 <u>Filing Requirements</u>, please include along with the paper filing an electronic version of the filing. We utilize Microsoft Word 2010 and Excel 2010 and can accept files submitted in PDF (portable document format).

Any information requiring confidential treatment must be filed separately from non-confidential information with identification of information to be protected. For confidential treatment and formatting of information, see N.H. Code Admin. Rules Puc 203.08 or Puc 201.04 (a) (5), as applicable. The Commission's procedural rules are available on our web site at www.puc.nh.gov.

Very truly yours, Clare & Howard-Like Lor

Debra A. Howland Executive Director

cc: Service List DAH/chp