

THE STATE OF NEW HAMPSHIRE

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**PUBLIC UTILITIES COMMISSION**  
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September 13, 2018

RE: DW 18-032 Fryeburg Water Company  
Petition for Approval of Compliance Plan Required by Order No. 26,096  
Approval of Compliance Plan

To the Parties:

On January 3, 2018, the Commission ordered Fryeburg Water Company 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). The Company filed its compliance plan on March 3, 2018. The Company stated that the Maine Public Utilities Commission (MPUC) has opened a similar investigation. The Company proposed that this Commission not conduct a separate investigation but instead apply any adjustments required by the MPUC to the Company's New Hampshire customers in accordance with a stipulation approved in *Fryeburg Water Company*, Order No. 25,212 (April 1, 2011). That stipulation requires the Company to provide Staff and New Hampshire customers with notice of MPUC dockets that will affect rates, and a copy of the MPUC's final order. *Id.* at 4. The stipulation also requires Staff to review the Maine commission's determination and file a recommendation whether this Commission should approve the rates approved by the MPUC for payment by the Company's New Hampshire customers. On August 29, Staff recommended that the Commission approve the Company's compliance plan.

The Commission has reviewed Fryeburg Water Company's compliance plan and Staff's recommendation and determined that approval would be appropriate. The Commission therefore approved the Company's compliance plan. The Commission, however, has determined to leave this docket open, and directs the Company to file the results of the MPUC's investigation in this docket for the Commission's review and approval or other action by the Commission.

Sincerely,

A handwritten signature in black ink that reads "Debra A. Howland".

Debra A. Howland  
Executive Director

cc: Service List (Electronically)

**SERVICE LIST - EMAIL ADDRESSES - DOCKET RELATED**

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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 #: 18-032-1      Printed: September 13, 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  
EXEC 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.