

James Ingram
Mill Brook Village Water System LLC
4055 Ridge Ave Apt 5605
Philadelphia PA 19129
603-236-6373
jim.r.ingram@gmail.com

March 7, 2018

Debra Howland
Executive Director & Secretary
Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, N. H. 03301-2429



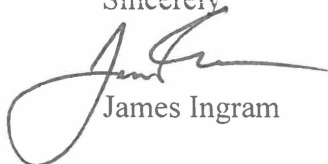
Re: IR 18-001 relating to Mill Brook Village Water System (MBVWS)

Dear Ms. Howland:

I am writing to request an exemption from Order No. 26,096 issued in IR 18-001 Investigation to Determine Rate Effects of Federal and State Corporate Tax Reductions for the following reasons.

1. MBVWS is a sole proprietor LLC and not a corporation. Therefore the substantial corporate tax rate reduction from 35% to 21% does not apply to MBVWS.
2. MBVWS is a micro utility serving 38 customers and has never paid any Federal or State tax as the depreciation cancels out any profit. I have attached a copy of the 2017 schedule C showing a \$7,005.00 loss.

Sincerely,



James Ingram