

DW 18-116

Stephen P. St. Cyr & Associates
17 Sky Oaks Drive
Biddeford, Me. 04005
207-423-0215
stephenpstcyr@yahoo.com

NHPUC 30 JUL '18 PM 2:50

July 26, 2018

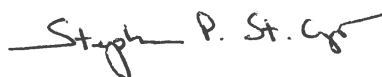
Debra A. Howland
Executive Director
State of New Hampshire
Public Utilities Commission
21 S. Fruit St., Suite 10
Concord, NH 03301-2429

Re: IR 18-001, Investigation to Determine Rate Effect of Federal and State Tax Reductions

Dear Ms. Howland:

Please be advised that Tioga River Water Company ("Tioga" or "Company") is part of a controlled group. See attached Schedule O, Consent plan and Apportionment Schedule for a Controlled Group. As such, its taxable income (loss) is incorporated into Gilford Well's federal income and state business tax returns. Overall, the changes of the federal and state tax rates will have minimal impact, if any, on the Company. As such, please exempt the Company from Order No. 26,096. If you have any questions or comments, please let me know.

Sincerely,


Stephen P. St. Cyr

Cc: Norm Harris, III