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**PUBLIC UTILITIES COMMISSION**

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June 24, 2020

Anthony Augeri, Esq., General Counsel  
Hampstead Area Water Company, Inc.  
54 Sawyer Avenue  
Atkinson, NH 03811

Re: DW 19-136, Hampstead Area Water Company, Inc.  
2018 CIAC Tariff Amendments  
Approval of Tariff Amendments

Dear Mr. Augeri:

On August 19, 2019, Hampstead Area Water Company, Inc. (HAWC) filed a request to amend its tariff in response to the federal Tax Cuts and Jobs Act of 2017, which subjected regulated water utilities to tax liability on contributions in aid of construction (CIAC). HAWC requested the Commission's approval of amendments to its tariff, which would require a contributor of CIAC to pay an amount equal to the potential income tax liability associated with the CIAC. In support of its request, HAWC filed a technical statement from its consultant, Stephen P. St. Cyr, and pre-filed testimony from HAWC President, Harold Morse.

After conducting discovery, Commission Staff (Staff) filed a recommendation on March 20, 2020. Staff recommended that the Commission approve HAWC's proposed tariff changes, provided HAWC made a number of modifications. HAWC filed a revised tariff on June 12, 2020 incorporating all but one of these modifications, which concerned use of the terms "contributor" and "customer" within section 35 on page 32.

On June 15, 2020, Staff filed a supplemental recommendation, in which it agreed with HAWC's decision, as the modification was not substantive. Staff recommended that the Commission approve the HAWC's proposed revised tariff filed on June 12.

The Commission has accepted Staff's recommendations. Accordingly, pursuant to RSA 378:3 and N.H. Admin. R., Puc 1603.07(a), the Commission has approved the revisions to HAWC's tariff filed on June 12, effective July 12, 2020.

Sincerely,

A handwritten signature in cursive script that reads "Debra A. Howland".

Debra A. Howland  
Executive Director

cc: Service List (Electronically)  
Docket File

# Service List - Docket Related

Docket# : 19-136

Printed: 6/24/2020

Email Addresses

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