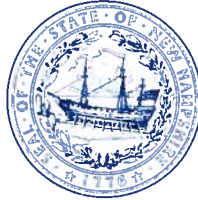


THE STATE OF NEW HAMPSHIRE



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PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

August, 15, 2018

RE: DW 18-114 Bodwell Waste Services Corp.
Petition for Exemption from Commission Order No. 26,096
Grant of Exemption

To the Parties:

On January 3, 2018, the Commission ordered Bodwell Waste Service Corporation 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). On July 30, 2018, Bodwell petitioned for exemption from these requirements. Bodwell's petition demonstrated that the company is not taxed at the corporate level, that there is no Federal or State income tax component in the company's rates. Consequently, the tax changes would have minimal impact on the company. On August 8, Commission Staff recommended that the Commission approve Bodwell's request for exemption from Commission Order No. 26,096 and any further participation in Docket No. IR 18-001.

The Commission has reviewed Bodwell's petition and Staff's recommendation and determined that exemption from the requirements of Order No. 26,096 and further participation in Docket No. IR 18-001 would be appropriate. The Commission therefore granted Bodwell's petition for exemption.

Sincerely,

A handwritten signature in black ink, appearing to read "Debra A. Howland".

Debra A. Howland
Executive Director

cc: Service List (Electronically)