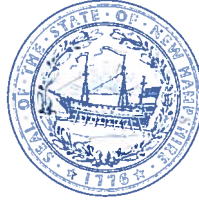


THE STATE OF NEW HAMPSHIRE

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EXECUTIVE DIRECTOR
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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)