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STATE OF NEW HAMPSHIRE



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July 1, 2019

Debra A. Howland, Executive Director  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301

Re: DW 18-032, Fryeburg Water Company  
Petition for Approval of Compliance Plan in Response to Order No. 26,096 in  
Docket No. IR 18-001  
Staff Recommendation to Close Docket

Dear Ms. Howland:

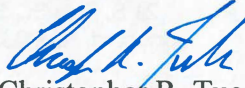
On August 29, 2018, Commission Staff (Staff) filed its recommendation in the above-mentioned matter. Staff recommended approval of Fryeburg Water Company's (Fryeburg or the Company) compliance plan in response to Order No. 26,096 in Docket No. IR 18-001. That Order directed all public utilities regulated by the Commission to record certain reductions in state and federal tax, partially pursuant to the Tax Cuts and Jobs Act of 2017, using a specified methodology, and file with the Commission a proposal to address these affects.

The compliance plan filed by Fryeburg essentially requested that the Commission should withhold determination until the Maine Public Utilities Commission (MPUC) concluded its similar investigation. The Commission approved the compliance plan and Staff's recommendation, leaving the above-mention docket open, and directed the Company to file the results of the MPUC's investigation for Commission review and approval, or other action by the Commission. As of the date of this letter, the Company has not filed any additional documentation.

Staff, however, contacted Senior Utility Analyst Lucretia Smith of the MPUC on June 24, 2019, regarding this matter. Ms. Smith confirmed that, based on representations of the Company's operational managers, Fryeburg's tax liability had increased due to the Tax Cuts and Jobs Act of 2017. Ms. Smith, furthermore, stated that the MPUC would not pursue any further action with Fryeburg regarding this matter. The MPUC, instead, will address the implications of the tax change on the Company in Fryeburg's future rate case. As the MPUC is taking no further action, Staff recommends that the Commission close the above-mentioned docket and wait to address the impacts of the tax adjustments in the Company's future rate case.

Please do not hesitate to contact me if you have any further questions. Thank you for your attention to this matter.

Sincerely,



Christopher R. Tuomala, Esq.  
Hearings Officer/Staff Attorney

cc: Service List  
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