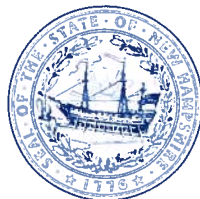


THE STATE OF NEW HAMPSHIRE



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July 3, 2018

James Ingram
Mill Brook Village Water System LLC
4055 Ridge Ave. Apt. 5605
Philadelphia, PA 19129

Re: DW 18-039, Mill Brook Village Water System, LLC
Investigation to Determine Rate Effects of Federal and State Corporate Tax Reductions
Request for Exemption

Dear Mr. Ingram:

On January 3, 2018, the Commission issued Order No. 26,096 in Docket IR 18-001 opening an investigation to determine the rate effects of certain Federal and State corporate tax reductions that became law in late 2017. The Commission directed New Hampshire utilities to each file a proposal to address the effects of changes in tax laws, as well as information sufficient to establish a revenue requirement that would reflect the impacts of those changes. On March 7, Mill Brook Village Water System LLC (the Company) requested an exemption from the requirements of Order No. 26,096. The request established that, as a "sole proprietor limited liability company", the Company is not affected by the corporate tax law changes. Additionally, the Company established that its revenues are such that it does not pay state or federal taxes. On June 26, Commission Staff recommended that the Commission grant the exemption.

Having reviewed the Company's request and supporting materials and the Staff's recommendation, the Commission has decided to grant Mill Brook Village Water System LLC an exemption from all of the requirements established by Order No. 26,096. Accordingly, Docket No. DW 18-039 has been closed.

Sincerely,

A handwritten signature in black ink that reads "Debra A. Howland".

Debra A. Howland
Executive Director

cc: Docket File