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Debra A. Howland

STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION
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June 26, 2018

NHPUC 26 JUN 18 PM 3:16

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

RE: DW 18-039 Mill Brook Village Water System
Petition for Exemption from Commission Order No. 26,096 in Docket IR 18-001
Staff Recommendation for Approval

Dear Ms. Howland:

The purpose of this letter is to provide Staff's recommendation regarding Mill Brook Village Water System's ("Mill Brook" or "Company") Petition for Exemption ("Petition") from Commission Order No. 26,096 in Docket IR 18-001. Mill Brook's petition was assigned Docket No. DW 18-039. As discussed and outlined below, Staff recommends that Mill Brook be exempt from Commission Order No. 26,096 and further participation in Docket IR 18-001.

At the end of December 2017, the United States Congress voted, and the President signed into law, major federal tax changes, commonly known as the Tax Cuts and Jobs Act of 2017 ("Tax Act"). The Tax Act is effective for tax years beginning in 2018 and, among other items, substantially reduces the Federal Corporate Income Tax Rate from a maximum 35% to a flat 21%. The change in the Federal Corporate Income Tax Rate also affects any Accumulated Deferred Income Tax (ADIT) recorded on a company's books. In addition to the Tax Act, the State of New Hampshire also changed two specific taxes. It lowered the NH Business Enterprise Tax ("BET") from .72% to .675% and lowered the NH Business Profits Tax ("BPT") from 8.2% to 7.9%.

Subsequently, the Commission issued Order No. 26,096 in Docket IR 18-001 requiring each public utility regulated by the Commission to record the estimated reductions in the Federal Corporate Income Tax and State BET and BPT as a deferred liability in an appropriate account on their books using the specific methodology outlined in the Commission's order. Additionally, each regulated utility was instructed to calculate its excess Accumulated Deferred Income Tax ("ADIT"), or Excess Deferred Income Tax ("EDIT"), and to recognize such as a deferred liability and reduction in their respective revenue requirements. Each utility was to file a proposal with the Commission by no later than April 1, 2018 to address the effects of the Federal and State tax law changes.

Mill Brook submitted its petition on March 7, 2018. In its petition, Mill Brook indicated that it is a "Sole Proprietor LLC"ⁱ and not a corporation and therefore the corporate tax changes do not apply to it. Mill Brook also indicated it has never paid any Federal or State Taxes because its depreciation expense eliminates any profit. Lastly, Mill Brook submitted a copy of the 2017 Schedule C of IRS form 1040 substantiating these indications. A redacted Schedule C is filed in the DW 18-039 Docket with the Commission.

Staff reviewed Mill Brook's petition and adds the following information. Mill Brook's last Permanent Rate Case was in Docket DW 14-176 where permanent rates were approved by Commission Order No. 25,754. In that case, Mill Brook's approved revenue requirement and rates did not include a provision for either Federal or State Income Taxes due to its status as a Sole Proprietor LLC. In addition, as evidenced by the 2015, 2016 and 2017 NH PUC Annual Reports, the Company reported \$0 related to Federal or State Income Tax Expense during those years. Accordingly, there is currently no income tax expense for the Company to adjust. Additionally, with regard to ADIT, according to Mill Brook's 2015, 2016 & 2017 Annual Reports, the Company recorded no ADIT, thus, there is currently no EDIT to calculate.

In conclusion, after reviewing Mill Brook's Petition, its most recent revenue requirement calculation, and its most recent NH PUC Annual Reports, Staff recommends the Commission approve Mill Brook's request for exemption from Commission Order No. 26,096 as well as further participation in Docket IR 18-001.

Thank you for your assistance and attention regarding this matter. If you have any questions, do not hesitate to contact me.

Respectfully,



Anthony J. Leone
Utility Analyst

cc: Service List

ⁱ LLC is the acronym for "Limited Liability Company".

Class C Utility
F-1 BALANCE SHEET
Assets and Other Debits

Line #	Account Title (Number (a))	Ref. Schedule (b)	Current Year End Balance c	Previous Year End Balance d	Increase or (Decrease) e
Utility Plant					
1	Utility Plant (101-105)	F-6	\$ 75,789.06	\$ 73,832.31	\$ 1,956.75
2	Less: Accumulated Depreciation and Amortization (108-110)	F-6	\$ (12,673.35)	\$ (7,499.47)	\$ (5,173.88)
3	Net Plant		\$ 63,115.71	\$ 66,332.84	\$ (3,217.13)
4	Utility Plant Acquisition Adjustment net (114-115)	F-7	\$ -	\$ -	\$ -
5	Total Net Utility Plant		\$ 63,115.71	\$ 66,332.84	\$ (3,217.13)
Other Property and Investments					
6	Nonutility Property (121)		\$ -		\$ -
7	Less Accumulated Depreciation and Amortization (122)		\$ -		\$ -
8	Net Nonutility Property		\$ -	\$ -	\$ -
9	Utility Investments (124)		\$ -	\$ -	\$ -
10	Depreciation Funds (127)		\$ -	\$ -	\$ -
11	Total Other Property and Investments		\$ -	\$ -	\$ -
Current and Accrued Assets					
12	Cash (131)		\$ 15,390.85	\$ 9,262.27	\$ 6,128.58
13	Special Deposits (132)		\$ -	\$ -	\$ -
14	Accounts Receivable Net (141-143)		\$ 6,640.36	\$ 6,483.10	\$ 157.26
15	Plant Materials and Supplies (151)		\$ -	\$ -	\$ -
16	Prepayments (162-163)		\$ -	\$ -	\$ -
17	Miscellaneous Current and Accrued Assets (174)		\$ -	\$ -	\$ -
18	Total Current and Accrued Assets		\$ 22,031.21	\$ 15,745.37	\$ 6,285.84
Deferred Debits					
19	Miscellaneous Deferred Debits (186)		\$ -	\$ -	\$ -
20	Accumulated Deferred Income Taxes (190)		\$ -	\$ -	\$ -
21	Total Deferred Debits		\$ -	\$ -	\$ -
TOTAL ASSETS AND OTHER DEBITS			\$ 85,146.92	\$ 82,078.21	\$ 3,068.71

Class C Utility
F-1 BALANCE SHEET
Liabilities and Capital

Line #	Account Title (Number (a))	Ref. Schedule (b)	Current Year End Balance c	Previous Year End Balance d	Increase or (Decrease) e
Equity Capital					
1	Common Stock Issued (201)	F-31	\$ -	\$ -	\$ -
2	Preferred Stock Issued (204)	F-31	\$ -	\$ -	\$ -
3	Other Paid in Capital (211)		\$ -	\$ -	\$ -
4	Retained Earnings (217) (current year retained earnings + net in	F-3	\$ 17,728.16	\$ 4,359.21	\$ 13,368.95
5	Proprietary Capital (218)	F-4	\$ 67,383.00	\$ 69,734.00	\$ (2,351.00)
6	Total Capital		\$ 85,111.16	\$ 74,093.21	\$ 11,017.95
Long Term Debt					
7	Other Long Term Debt (224)		\$ -	\$ -	\$ -
Current and Accrued Liabilities					
8	Accounts Payable (231)		\$ 35.76	\$ 692.31	\$ (656.55)
9	Notes Payable (232)		\$ -	\$ -	\$ -
10	Customer Deposits (235)		\$ -	\$ -	\$ -
11	Accrued Taxes (236)		\$ -	\$ -	\$ -
12	Accrued Interest (237)		\$ -	\$ -	\$ -
13	Miscellaneous Current and Accrued Liabilities (241)		\$ -	\$ -	\$ -
14	Total Current and Accrued Liabilities		\$ 35.76	\$ 692.31	\$ (656.55)
Other Liabilities					
15	Advances for Construction (252)		\$ -	\$ -	\$ -
16	Other Deferred Credits (253)		\$ -	\$ -	\$ -
17	Accumulated Deferred Investment Tax Credit (255)		\$ -	\$ -	\$ -
18	Miscellaneous Operating Reserves (265)		\$ -	\$ -	\$ -
19	Contributions in Aid of Construction net (271-272)		\$ -	\$ -	\$ -
20	Accumulated Deferred Income Taxes (281-283)		\$ -	\$ -	\$ -
21	TOTAL LIABILITIES AND CAPITAL		\$ 85,146.92	\$ 74,785.52	\$ 10,361.40

proof: do Liabilities = Assets?

\$ (0.00) \$ (7,292.69) \$ 7,292.69

Class C Utility
F-2 Statement of Income

Line #	Account Title (Number (a))	Ref. Schedule (b)	Current Year End Balance c	Previous Year End Balance d	Increase or (Decrease) e
	Utility Operating Income				
1	Operating Revenues (400)	F-47	\$ 23,982.75	\$ 23,961.90	\$ 20.85
2	Operating Expenses:				\$ -
3	Operation and Maintenance Expense (401)	F-48	\$ 12,892.61	\$ 13,288.92	\$ (396.31)
4	Depreciation Expense (403)	F-12	\$ 2,822.88	\$ 2,673.29	\$ 149.59
5	Amortization of Contribution in Aid of Construction (405)	F-46.4	\$ -	\$ -	\$ -
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49	\$ -	\$ -	\$ -
7	Amortization Expense - Other (407)	F-49	\$ -	\$ -	\$ -
8	Taxes Other than Income (408) DP 255 tax 408.10 and Property Tax 408.11	F-50	\$ 2,191.00	\$ 707.00	\$ 1,484.00
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		\$ -	\$ -	\$ -
10	Total Operating Expenses		\$ 17,906.49	\$ 16,669.21	\$ 1,237.28
11	Net Operating Income(Loss)		\$ 6,076.26	\$ 7,292.69	\$ (1,216.43)
	Other Income and Deductions				
12	Interest and Dividend Income (419)		\$ -	\$ -	\$ -
13	Allowance for Funds Used during Construction (420)		\$ -	\$ -	\$ -
14	Nonutility Income (421)		\$ -	\$ -	\$ -
15	Gains (Losses) from Disposition of Nonutility Property (422)		\$ -	\$ -	\$ -
16	Miscellaneous Nonutility Expenses (426)		\$ -	\$ -	\$ -
17	Interest Expense (427)		\$ -	\$ -	\$ -
18	Taxes Applicable to Other Income (409.2, 410.2, 411.2, 412.2)		\$ -	\$ -	\$ -
19	Total Other Income and Deductions		\$ -	\$ -	\$ -
20	NET INCOME (LOSS)		\$ 6,076.26	\$ 7,292.69	\$ (1,216.43)
			\$ 6,076.26	\$ 7,292.69	\$ (1,216.43)

Class C Utility
F-1 BALANCE SHEET
 Assets and Other Debits

Line #	Account Title (Number (a))	Ref. Schedule (b)	Current Year End Balance c	Previous Year End Balance d	Increase or (Decrease) e
Utility Plant					
1	Utility Plant (101-105)	F-6	\$ 73,832.31	\$ 72,797.31	\$ 1,035.00
2	Less: Accumulated Depreciation and Amortization (108-110)	F-6	\$ (7,499.47)	\$ (4,826.18)	\$ (2,673.29)
3	Net Plant		\$ 66,332.84	\$ 67,971.13	\$ (1,638.29)
4	Utility Plant Acquisition Adjustment net (114-115)	F-7	\$ -	\$ -	\$ -
5	Total Net Utility Plant		\$ 66,332.84	\$ 67,971.13	\$ (1,638.29)
Other Property and Investments					
6	Nonutility Property (121)		\$ -		\$ -
7	Less Accumulated Depreciation and Amortization (122)		\$ -		\$ -
8	Net Nonutility Property		\$ -	\$ -	\$ -
9	Utility Investments (124)		\$ -	\$ -	\$ -
10	Depreciation Funds (127)		\$ -	\$ -	\$ -
11	Total Other Property and Investments		\$ -	\$ -	\$ -
Current and Accrued Assets					
12	Cash (131)		\$ 9,262.27	\$ 2,423.67	\$ 6,838.60
13	Special Deposits (132)		\$ -	\$ -	\$ -
14	Accounts Receivable Net (141-143)		\$ 6,483.10	\$ 3,698.41	\$ 2,784.69
15	Plant Materials and Supplies (151)		\$ -	\$ -	\$ -
16	Prepayments (162-163)		\$ -	\$ -	\$ -
17	Miscellaneous Current and Accrued Assets (174)		\$ -	\$ -	\$ -
18	Total Current and Accrued Assets		\$ 15,745.37	\$ 6,122.08	\$ 9,623.29
Deferred Debits					
19	Miscellaneous Deferred Debits (186)		\$ -	\$ -	\$ -
20	Accumulated Deferred Income Taxes (190)		\$ -	\$ -	\$ -
21	Total Deferred Debits		\$ -	\$ -	\$ -
TOTAL ASSETS AND OTHER DEBITS			\$ 82,078.21	\$ 74,093.21	\$ 7,985.00

Class C Utility
F-1 BALANCE SHEET
Liabilities and Capital

Line #	Account Title (Number (a))	Ref. Schedule (b)	Current Year End Balance c	Previous Year End Balance d	Increase or (Decrease) e
	Equity Capital				
1	Common Stock Issued (201)	F-31	\$ -	\$ -	\$ -
2	Preferred Stock Issued (204)	F-31	\$ -	\$ -	\$ -
3	Other Paid in Capital (211)		\$ -	\$ -	\$ -
4	Retained Earnings (217)	F-31	\$ -	\$ -	\$ -
5	Proprietary Capital (218)	F-4	\$ 82,078.21	\$ 74,093.21	\$ 7,985.00
6	Total Capital		\$ 82,078.21	\$ 74,093.21	\$ 7,985.00
	Long Term Debt				
7	Other Long Term Debt (224)		\$ -	\$ -	\$ -
	Current and Accrued Liabilities				
8	Accounts Payable (231)		\$ -	\$ -	\$ -
9	Notes Payable (232)		\$ -	\$ -	\$ -
10	Customer Deposits (235)		\$ -	\$ -	\$ -
11	Accrued Taxes (236)		\$ -	\$ -	\$ -
12	Accrued Interest (237)		\$ -	\$ -	\$ -
13	Miscellaneous Current and Accrued Liabilities (241)		\$ -	\$ -	\$ -
14	Total Current and Accrued Liabilities		\$ -	\$ -	\$ -
	Other Liabilities				
15	Advances for Construction (252)		\$ -	\$ -	\$ -
16	Other Deferred Credits (253)		\$ -	\$ -	\$ -
17	Accumulated Deferred Investment Tax Credit (255)		\$ -	\$ -	\$ -
18	Miscellaneous Operating Reserves (265)		\$ -	\$ -	\$ -
19	Contributions in Aid of Construction net (271-272)		\$ -	\$ -	\$ -
20	Accumulated Deferred Income Taxes (281-283)		\$ -	\$ -	\$ -
21	TOTAL LIABILITIES AND CAPITAL		\$ 82,078.21	\$ 74,093.21	\$ 7,985.00

proof: do Liabilities = Assets?

\$ - \$ (0.00) \$ 0.00

Class C Utility
F-2 Statement of Income

Line #	Account Title (Number (a))	Ref. Schedule (b)	Current Year End Balance c	Previous Year End Balance d	Increase or (Decrease) e
	Utility Operating Income				
1	Operating Revenues (400)	F-47	\$ 23,961.90	\$ 23,654.07	\$ 307.83
2	Operating Expenses:				\$ -
3	Operation and Maintenance Expense (401)	F-48	\$ 13,288.92	\$ 14,024.68	\$ (735.76)
4	Depreciation Expense (403)	F-12	\$ 2,673.29	\$ 2,474.18	\$ 199.11
5	Amortization of Contribution in Aid of Construction (405)	F-46.4	\$ -	\$ -	\$ -
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49	\$ -	\$ -	\$ -
7	Amortization Expense - Other (407)	F-49	\$ -	\$ -	\$ -
8	Taxes Other than Income (408)	F-50	\$ 707.00	\$ 444.00	\$ 263.00
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		\$ -	\$ -	\$ -
10	Total Operating Expenses		\$ 16,669.21	\$ 16,942.86	\$ (273.65)
11	Net Operating Income(Loss)		\$ 7,292.69	\$ 6,711.21	\$ 581.48
	Other Income and Deductions				
12	Interest and Dividend Income (419)		\$ -	\$ -	\$ -
13	Allowance for Funds Used during Construction (420)		\$ -	\$ -	\$ -
14	Nonutility Income (421)		\$ -	\$ -	\$ -
15	Gains (Losses) from Disposition of Nonutility Property (422)		\$ -	\$ -	\$ -
16	Miscellaneous Nonutility Expenses (426)		\$ -	\$ -	\$ -
17	Interest Expense (427)		\$ -	\$ -	\$ -
18	Taxes Applicable to Other Income (409.2, 410.2, 411.2, 412.2)		\$ -	\$ -	\$ -
19	Total Other Income and Deductions		\$ -	\$ -	\$ -
20	NET INCOME (LOSS)		\$ 7,292.69	\$ 6,711.21	\$ 581.48
			\$ 7,292.69	\$ 6,711.21	\$ 581.48

Class C Utility
F-1 BALANCE SHEET
Assets and Other Debits

Line #	Account Title (Number (a))	Ref. Schedule (b)	Current Year End Balance c	Previous Year End Balance d	Increase or (Decrease) e
Utility Plant					
1	Utility Plant (101-105)	F-6	\$ 72,797.31	\$ 69,734.00	\$ 3,063.31
2	Less: Accumulated Depreciation and Amortization (108-110)	F-6	\$ (4,826.18)	\$ (2,352.00)	\$ (2,474.18)
3	Net Plant		\$ 67,971.13	\$ 67,382.00	\$ 589.13
4	Utility Plant Acquisition Adjustment net (114-115)	F-7	\$ -	\$ -	\$ -
5	Total Net Utility Plant		\$ 67,971.13	\$ 67,382.00	\$ 589.13
Other Property and Investments					
6	Nonutility Property (121)		\$ -		\$ -
7	Less Accumulated Depreciation and Amortization (122)		\$ -		\$ -
8	Net Nonutility Property		\$ -	\$ -	\$ -
9	Utility Investments (124)		\$ -	\$ -	\$ -
10	Depreciation Funds (127)		\$ -	\$ -	\$ -
11	Total Other Property and Investments		\$ -	\$ -	\$ -
Current and Accrued Assets					
12	Cash (131)		\$ 2,423.67	\$ -	\$ 2,423.67
13	Special Deposits (132)		\$ -	\$ -	\$ -
14	Accounts Receivable Net (141-143)		\$ 3,698.41	\$ -	\$ 3,698.41
15	Plant Materials and Supplies (151)		\$ -	\$ -	\$ -
16	Prepayments (162-163)		\$ -	\$ -	\$ -
17	Miscellaneous Current and Accrued Assets (174)		\$ -	\$ -	\$ -
18	Total Current and Accrued Assets		\$ 6,122.08	\$ -	\$ 6,122.08
Deferred Debits					
19	Miscellaneous Deferred Debits (186)		\$ -	\$ -	\$ -
20	Accumulated Deferred Income Taxes (190)		\$ -	\$ -	\$ -
21	Total Deferred Debits		\$ -	\$ -	\$ -
	TOTAL ASSETS AND OTHER DEBITS		\$ 74,093.21	\$ 67,382.00	\$ 6,711.21

Class C Utility
F-1 BALANCE SHEET
Liabilities and Capital

Line #	Account Title (Number (a))	Ref. Schedule (b)	Current Year End Balance c	Previous Year End Balance d	Increase or (Decrease) e
	Equity Capital				
1	Common Stock Issued (201)	F-31	\$ -	\$ -	\$ -
2	Preferred Stock Issued (204)	F-31	\$ -	\$ -	\$ -
3	Other Paid in Capital (211)		\$ -	\$ -	\$ -
4	Retained Earnings (217)	F-31	\$ -	\$ -	\$ -
5	Proprietary Capital (218)	F-4	\$ 74,093.21	\$ 67,382.00	\$ 6,711.21
6	Total Capital		\$ 74,093.21	\$ 67,382.00	\$ 6,711.21
	Long Term Debt				
7	Other Long Term Debt (224)		\$ -	\$ -	\$ -
	Current and Accrued Liabilities				
8	Accounts Payable (231)		\$ -	\$ -	\$ -
9	Notes Payable (232)		\$ -	\$ -	\$ -
10	Customer Deposits (235)		\$ -	\$ -	\$ -
11	Accrued Taxes (236)		\$ -	\$ -	\$ -
12	Accrued Interest (237)		\$ -	\$ -	\$ -
13	Miscellaneous Current and Accrued Liabilities (241)		\$ -	\$ -	\$ -
14	Total Current and Accrued Liabilities		\$ -	\$ -	\$ -
	Other Liabilities				
15	Advances for Construction (252)		\$ -	\$ -	\$ -
16	Other Deferred Credits (253)		\$ -	\$ -	\$ -
17	Accumulated Deferred Investment Tax Credit (255)		\$ -	\$ -	\$ -
18	Miscellaneous Operating Reserves (265)		\$ -	\$ -	\$ -
19	Contributions in Aid of Construction net (271-272)		\$ -	\$ -	\$ -
20	Accumulated Deferred Income Taxes (281-283)		\$ -	\$ -	\$ -
21	TOTAL LIABILITIES AND CAPITAL		\$ 74,093.21	\$ 67,382.00	\$ 6,711.21

proof: do Liabilities = Assets?

\$ - \$ - \$ -

Class C Utility
F-2 Statement of Income

Line #	Account Title (Number (a))	Ref. Schedule (b)	Current Year End Balance c	Previous Year End Balance d	Increase or (Decrease) e
	Utility Operating Income				
1	Operating Revenues (400)	F-47	\$ 23,654.07	n/a-first year	\$ -
2	Operating Expenses:				
3	Operation and Maintenance Expense (401)	F-48	\$ 14,024.68	n/a-first year	\$ -
4	Depreciation Expense (403)	F-12	\$ 2,474.18	n/a-first year	\$ -
5	Amortization of Contribution in Aid of Construction (405)	F-46.4	\$ -	n/a-first year	\$ -
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49	\$ -	n/a-first year	\$ -
7	Amortization Expense - Other (407)	F-49	\$ -	n/a-first year	\$ -
8	Taxes Other than Income (408)	F-50	\$ 444.00	n/a-first year	\$ -
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		\$ -	n/a-first year	\$ -
10	Total Operating Expenses		\$ 16,942.86	n/a-first year	\$ -
11	Net Operating Income(Loss)		\$ 6,711.21	n/a-first year	\$ -
	Other Income and Deductions				
12	Interest and Dividend Income (419)		\$ -	n/a-first year	\$ -
13	Allowance for Funds Used during Construction (420)		\$ -	n/a-first year	\$ -
14	Nonutility Income (421)		\$ -	n/a-first year	\$ -
15	Gains (Losses) from Disposition of Nonutility Property (422)		\$ -	n/a-first year	\$ -
16	Miscellaneous Nonutility Expenses (426)		\$ -	n/a-first year	\$ -
17	Interest Expense (427)		\$ -	n/a-first year	\$ -
18	Taxes Applicable to Other Income (409.2, 410.2, 411.2, 412.2)		\$ -	n/a-first year	\$ -
19	Total Other Income and Deductions		\$ -	n/a-first year	\$ -
20	NET INCOME (LOSS)		\$ 6,711.21	n/a-first year	\$ -

**Attachment B
Schedule 1**

**DW 14-176
MILLBROOK VILLAGE
REVENUE REQUIREMENT**

	<u>Pro-forma Test Year 12/31/14</u>
Rate Base	70,259
Rate of Return	x <u>9.60%</u>
Operating Income Required	6,745
Adjusted Net Operating Income per Staff (Schedule 3)	- <u>(5,723)</u>
Deficiency	12,468
Add: Pro-forma Test Year Annual Water Revenues	+ <u>11,100</u>
Annual Water Revenues Proposed by Staff	23,568
Less: Test Year Annual Water Revenues	- <u>(11,100)</u>
Proposed Increase in Annual Water Revenues	<u>12,468</u>
Percentage of Increase/Decrease in Annual Water Revenues	112.32%

SERVICE LIST - EMAIL ADDRESSES - DOCKET RELATED

Pursuant to N.H. Admin Rule Puc 203.11 (a) (1): Serve an electronic copy on each person identified on the service list.

Executive.Director@puc.nh.gov

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amanda.noonan@puc.nh.gov

jayson.laflamme@puc.nh.gov

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steve.frink@puc.nh.gov

Docket #: 18-039-1 Printed: June 26, 2018

FILING INSTRUCTIONS:

- a) Pursuant to N.H. Admin Rule Puc 203.02 (a), with the exception of Discovery, file 7 copies, as well as an electronic copy, of all documents including cover letter with:**

DEBRA A HOWLAND
EXECUTIVE DIRECTOR
NHPUC
21 S. FRUIT ST, SUITE 10
CONCORD NH 03301-2429

- b) Serve an electronic copy with each person identified on the Commission's service list and with the Office of Consumer Advocate.**
- c) Serve a written copy on each person on the service list not able to receive electronic mail.**