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Mill Brook Village Water System LLC  
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March 7, 2018

Debra Howland  
Executive Director & Secretary  
Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, N. H. 03301-2429



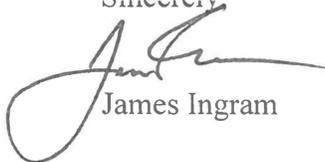
***Re: IR 18-001 relating to Mill Brook Village Water System (MBVWS)***

Dear Ms. Howland:

I am writing to request an exemption from Order No. 26,096 issued in IR 18-001 Investigation to Determine Rate Effects of Federal and State Corporate Tax Reductions for the following reasons.

1. MBVWS is a sole proprietor LLC and not a corporation. Therefore the substantial corporate tax rate reduction from 35% to 21% does not apply to MBVWS.
2. MBVWS is a micro utility serving 38 customers and has never paid any Federal or State tax as the depreciation cancels out any profit. I have attached a copy of the 2017 schedule C showing a \$7,005.00 loss.

Sincerely,



James Ingram