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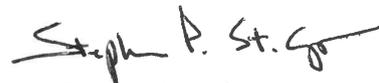
Debra A. Howland  
Executive Director  
State of New Hampshire  
Public Utilities Commission  
21 S. Fruit St., Suite 10  
Concord, NH 03301-2429

Re: IR 18-001, Investigation to Determine Rate Effect of Federal and State Tax Reductions

Dear Ms. Howland:

Please be advised that Bedford Waste Service Corporation ("Bedford" or "Company") is an S-corporation. See attached 2017 Form 1120S. As such, any federal income (loss) is passed through to the shareholder. The corporation itself is not subject to federal taxes and there are no federal taxes reflected in the Company's rates. The Company barely meets the requirements to file a state business tax return. In 2017 the Company owed \$46 (at the 8.2% NHBPT rate) in state business taxes. The lowering of the NHBPT rate to 7.9% in 2018 will reduce the amount owed to \$45, a \$1 reduction, assuming revenue, expenses, etc. are the same. Overall, the changes of the federal and state tax rates will have minimal impact on the Company. As such, please exempt the Company from Order No. 26,096. If you have any questions or comments, please let me know.

Sincerely,



Stephen P. St. Cyr