

NHPUC 30 JUL '18 PM 2:52
DW 18-113

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July 26, 2018

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 Forest Edge Water Company ("FEWC" or "Company") is a C corporation subject to federal income and state business taxes. The Company does not meet the minimum requirements for state business taxes. A review of the settlement schedules in DW 12-254 indicates that there are no federal income or state business taxes reflected in rates. The Company has yet to file its 2017 federal tax return. In recent years, there has been no federal income or state business taxes recorded on the book. Overall, the changes of the federal and state tax rates will have minimal impact, if any, 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

Cc: Nate Sullivan