THE STATE OF NEW HAMPSHIRE

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PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10 Concord, N.H. 03301-2429

August 27, 2018

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Re: DW 18-115 Lorden Commons Sewer Co., LLC

Petition for Exemption from Commission Order No. 26,096

Grant of Exemption

To the Parties:

On January 3, 2018, the Commission ordered Lorden Commons Sewer Co., LLC and all other regulated utilities to take specific accounting actions with regard to and to file a proposal with the Commission to address the effects of Federal and State tax law changes that occurred at the end of 2017. See Investigation to Determine Rate Effects of Federal and State Corporate Tax Reductions, Order No. 26,096 (January 3, 2018). On July 30, 2018, Lorden Commons petitioned for exemption from these requirements. The petition demonstrated that the tax changes would have no impact on the company. On August 24, 2018, Commission Staff recommended that the Commission approve the company's request for exemption from Commission Order No. 26,096 and any further participation in Docket No. IR 18-001.

The Commission has reviewed Lorden Commons's petition and Staff's recommendation and determined that exemption from the requirements of Order No. 26,096 and further participation in Docket No. IR 18-001 would be appropriate. The Commission therefore granted the company's petition for exemption.

Sincerely,

Debra A. Howland Executive Director

cc: Service List (Electronically)

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.

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Docket #: 18-115-1 Printed: August 27, 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

EXEC 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.