

STATE OF NEW HAMPSHIRE

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November 27, 2019

Re: DW 18-189, Pennichuck Water Works, Inc., Pennichuck East Utility, Inc., and Pittsfield Aqueduct Company, Inc.
2018 CIAC Tariff Amendments
Approval of Tariff Amendments Effective December 1, 2019

To the Parties:

On December 19, 2018, Pennichuck Water Works, Inc., Pennichuck East Utility, Inc., and Pittsfield Aqueduct Company, Inc. (collectively, the Companies) requested amendments to their tariffs to reflect changes to federal tax law in 2017, which resulted in contributions in aid of construction (CIAC) being subject to taxation. The proposed revisions would allow the Companies to recover tax costs, which occur when they receive CIAC property or payments. Commission Staff (Staff) filed a recommendation on March 25, 2019, in which it recommended that the Commission approve the proposed tariff revisions, as further amended by Staff.

The Companies filed revised tariffs, which contained the amendments recommended by Staff, on September 20, 2019. On November 12, 2019, in response to Staff's comments, they filed modified tariff pages with an effective date of December 1, 2019. Staff filed a supplemental recommendation on November 25, 2019, recommending that the Commission approve the revised proposed tariff pages contained in the Companies' November 12 filing. No objections to the Companies' proposed tariff revisions were filed by the other participants to this proceeding.

The Commission has accepted Staff's recommendation, and it has approved the Companies' proposed revisions to their tariffs contained in their November 12, 2019 filing. For administrative efficiency, the Commission will not issue an order approving the proposed tariff revisions. The revised tariffs shall become effective on December 1, 2019.

Sincerely,

A handwritten signature in cursive script, appearing to read "Debra A. Howland", with a small flourish below it.

Debra A. Howland
Executive Director

cc: Service List (Electronically)
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