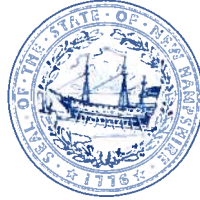


THE STATE OF NEW HAMPSHIRE



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PUBLIC UTILITIES COMMISSION

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

August 27, 2018

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,

A handwritten signature in black ink that reads "Debra A. Howland".

Debra A. Howland
Executive Director

cc: Service List (Electronically)