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**June 4, 2018**

Docket Nos. R-2018-3000839

M-2018-2641242

Thomas J. Sniscak, Esq.

William E. Lehman, Esq.

Hawke McKeon & Sniscak LLP

100 North Tenth Street

Harrisburg, PA 17101

RE: The Columbia Water Company

 Tax Cuts and Jobs Act of 2017

 Supplement No. 94 to Tariff Water-Pa. P.U.C. No. 7

Dear Messrs. Sniscak and Lehman:

 This letter is in response to your communication with our staff on May 31, 2018.

 On May 21, 2018, The Columbia Water Company (the Company) filed Supplement No. 94 to Tariff Water-Pa. P.U.C. No. 7 to become effective on May 22, 2018. Supplement No. 94 was filed in compliance with the Commission’s Order at Docket No. M-2018-2641242, entered May 17, 2018, and authorizes the Company to terminate their rates as being temporary rates for a trial period ending September 15, 2018.

 Commission Staff has reviewed the tariff revisions and found that suspension or further investigation does not appear warranted at this time. Therefore, in accordance with 52 Pa. Code, Supplement No. 94 to Tariff Water-Pa. P.U.C. No. 7 is effective by operation of law according to the effective date contained on the title page of the supplement. However, this is without prejudice to any formal complaints timely filed against said tariff revisions.

 If you have any questions in this matter, please contact Marie Intrieri, Bureau of Technical Utility Services, at (717) 214-9114 or maintrieri@pa.gov.



 Sincerely,

 Rosemary Chiavetta

 Secretary