

**Stephen P. St. Cyr & Associates**

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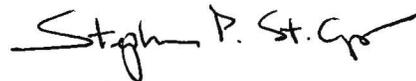
January 16, 2018

Debra A. Howland  
Executive Director & Secretary  
NH Public Utilities Commission  
21 S. Fruit St., Suite 10  
Concord, N. H. 03301-2429

Dear Ms. Howland:

Abenaki Water Company - Rosebrook's proposed rate change in DW 17-165 was prepared utilizing the Abenaki's books and records. To the best of my knowledge and belief, the filing including its revenue and expenses and assets and liabilities accurately reflects Abenaki's books.

Sincerely,



Stephen P. St. Cyr