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March 6, 2013

Debra A. Howland Executive Director and Secretary New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301

Re: DW 12-085; Aquarion Water Company of New Hampshire, Inc.

Dear Ms. Howland:

In connection with the above-referenced matter, I enclose seven copies of the Direct Testimony of John Walsh, Vice President of Operations for Aquarion Water Company. The Company is submitting Mr. Walsh's Direct Testimony for the purpose of adopting testimony previously submitted by Harry C. Hibbard, who is no longer employed by Aquarion Water Company.

Very truly yours,

Patrick H. Taylor

Enclosures