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**Please respond to the Portsmouth office**

NHPUC MAY10'16 PM12:36

May 9, 2016

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Executive Director & Secretary  
New Hampshire Public Utilities Commission  
21 S. Fruit Street, Suite 10  
Concord, NH 03301-2429

Re: Abenaki Water Company; DW 15-199  
Rate Case Expense Report

Dear Executive Director Howland:

Enclosed please find Abenaki Water Company's report of rate case expenses as of 12/31/2015. Please note that the Company recently prepared its quarterly financial statements for the three months ending March 31, 2016 and I expect to provide an updated report on or before the Commission's permanent rate hearing on Thursday, May 12, 2016.

I recognize that the Commission's rate case expense rules require that a report be submitted every 90 days during the pendency of a rate proceeding. The company's last update was provided by letter dated January 22, 2016 for the period ending October 31, 2015. The delay in filing this report is entirely my own fault. The Company provided the enclosed report to me, but I was unable to file it at the time due to commitments in several other matters. I apologize for any inconvenience this may have caused as a result.

Please note that this rate case expense report uses the rates explained in my letter to the Commission dated January 22, 2016. While these rates differ from those in the Company's approved affiliate agreement, the net result is a reduction in the total rate case expense and therefore a benefit to the Company's customers. After this proceeding is concluded, the Company intends to file a revised affiliate agreement which will include specific rates for services provided by New England Service Company, Inc., for approval by the Commission.

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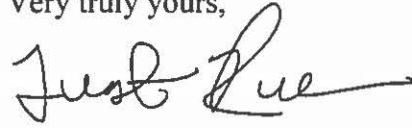
\*\*Also admitted in MA & NY

\*\*\*Also admitted in DC  
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As always, if you have any questions concern this matter, please feel free to contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "Justin Richardson", with a long horizontal flourish extending to the right.

Justin C. Richardson  
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JCR/sem  
Enclosure(s)  
cc: Service List DW 15-199 (Via Electronic Mail)