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March 6, 2013



Via Electronic Mail and Hand Delivery

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 each of the following documents:

- Rebuttal Testimony of Troy M. Dixon and Carl McMorran on behalf of Aquarion Water Company of New Hampshire, Inc.; and
- Rebuttal Testimony of Pauline M. Ahern of AUS Consultants on behalf of Aquarion Water Company of New Hampshire, Inc..

Please do not hesitate to contact me should you have any questions.

Very truly yours,

Patrick H. Taylor

Enclosures