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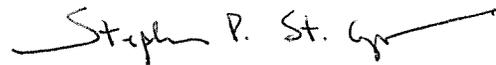
November 20, 2012

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

Dear Ms. Howland:

Rosebrook Water Company's ("Rosebrook" or "Company") filing for the proposed rate increase in DW 12-306 was prepared utilizing the Company's books and records. To the best of my knowledge and belief, the filing, including its revenue, expenses, assets and liabilities, accurately reflects the Company's books.

Sincerely,



Stephen P. St. Cyr