

Stephen P. St. Cyr & Associates

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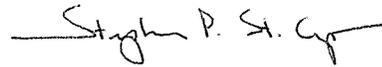
October 23, 2013

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

Dear Ms. Howland:

Lorden Commons Sewer Company, LLC's ("Lorden" or "Company") filing for the establishment of an initial sewer rate in DW 13-305 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