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Please respond to the Portsmouth office

January 2, 2015

Debra A. Howland, Executive Director
N.H. Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, New Hampshire

Re: Lakes Region Water Co., Inc. Petition for Financing Approval,
Docket No. 14-285

Dear Executive Director Howland:

Lakes Region Water Company concurs with Staff's recommendations to the Commission, as revised by letter of December 23, 2014. The Company appreciates Staff's assistance in this matter.

If you have any questions, please feel free to contact me.

Very truly yours,

Justin C. Richardson
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JCR/sem