

# STEPHEN P. ST. CYR & ASSOC.

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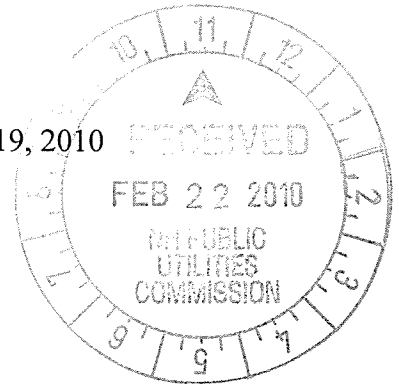
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Accounting & Finance  
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Debra A. Howland  
Executive Director & Secretary  
New Hampshire Public Utilities Commission  
21 S. Fruit St., Suite 10  
Concord, N. H. 03301-2429

February 19, 2010



Re: 09-184, Lakes Region Water Co., Inc.

Dear Ms. Howland:

On February 17, 2010 Mr. Naylor filed a letter indicating that "Staff recommends the Commission reject this filing for the following reasons ..." The Company has reviewed reasons and believes that some of the reasons are valid. After some discussion, the Company will refile its schedules, testimony and other rate filing requirements with an updated test year of 2009. The Company respectfully requests that Commission leave open DW 09-184. If you, the Staff and/or the Commissioners have any questions or comments, please call me at 207-282-5222 or email me at [stephenpstcyr@yahoo.com](mailto:stephenpstcyr@yahoo.com).

Sincerely,

Stephen P. St. Cyr

Cc: Tom Mason, Jr.  
Norm Roberge