THE STATE OF NEW HAMPSHIRE

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January 27, 2010

Bonalyn Hartley Pittsfield Aqueduct Co. 25 Manchester St. Merrimack, NH 03054

Re: DW 08-052 Pittsfield Aqueduct Co. - Tariff Filing – 7th Revised page 38, 39, 40, Canceling Revised page 43, 1st Revised p 44, Canceling Revised p 45, Original p 46, Cancellation Supplement No.2, Cancellation Supplement No. 3

Dear Ms. Hartley:

Staff has reviewed the filing received on December 21, 2009 in the above-captioned proceeding and confirms compliance with Puc 1603 filing requirements. The tariff filing will be placed in our permanent file.

Enclosed for your records is a date stamped copy of the filing. If I can be of future assistance please contact me at tel. (603) 271-6053 or via e-mail at denise.mckeen@puc.nh.gov.

Yours truly, Delicer R. Melcen

Denise R. McKeen Program Assistant II

Enclosures cc: docketbk