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June 23, 2008

By Hand Delivery

Debra A. Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 N. Fruit Street, Suite 10
Concord, NH 03301

Re: DW 08-073; Pennichuck Water Works, Inc. – Rate Filing

Dear Ms. Howland:

Enclosed on behalf of Pennichuck Water Works, Inc. (the "Company") for filing with the Commission in accordance with N.H. Code of Admin. Rules Puc 1603.03 are two binders and a CD ROM with the following documents:

1. Binder No. 1 contains an original and eight copies of:

   (A) Revised tariff pages to the Company's Tariff No. 5 - Water;
   (B) Prefiled testimony of Donald L. Ware, Bonalyn J. Hartley, William Patterson, and Harold Walker; and
   (C) Petition for Temporary Rates and supporting prefiled testimony of William D. Patterson and Bonalyn J. Hartley.

2. Binder No. 2 contains five copies of the documents required by Puc 1604.01.

In addition, I enclose for filing an original and six copies of the Company's motion for waiver, a sealed envelope containing eight copies of Schedule 1, Attachment H which contains confidential personnel information, and a CD-ROM containing electronic versions of the Company's rate filing.

The Company is seeking an increase in its annual gross operating revenue of $3,193,791 for the test year ending December 31, 2007. The proposed rate increase would result in an 14.72% increase for general metered customers for service rendered as of August 1, 2008. In addition, the Company is requesting that the Commission approve two step increases for

significant capital additions placed in service in 2008. The first step increase, which would be based on plant that has become used and useful as of May 1, 2008, would generate an additional $1,095,263 in annual gross operating revenue which reflects a 5.05% increase for general metered customers. The second step increase is based on capital additions that will have become used and useful as of November 1, 2008. This step increase would generate an additional $1,196,149 in annual gross operating revenue, which constitutes a 5.51% increase in rates for general metered customers. When combined, the proposed rate request with two step increases would result in an overall increase in rates of 25.27% for general metered customers.

The Company is also requesting that temporary rates be set in the amount of $2,446,978 which represents a 11.27% overall increase, or an effective rate increase of 11.07% for general metered customers. Because the Company is filing a Petition for Temporary Rates contemporaneously with its request for a permanent increase, it requests that the temporary rate request be addressed at the procedural hearing that the Company anticipates will be provided for in the Commission's order of notice. Please note that the Company's Petition for Temporary Rates proposes that the temporary rates would take effect on August 1, 2008 on a service rendered basis, or the date on which customers are notified, whichever is sooner.

Thank you for your assistance with this filing. Please let me know if you have any questions about this matter.

Very truly yours,

Sarah B. Knowlton

Enclosures

cc: Bonalyn J. Hartley
Donald Ware
Meredith Hatfield, Esq.