THE STATE OF NEW HAMPSHIRE

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May 13, 2010

Bonalyn Hartley Pennichuck East Utility 25 Manchester St. Merrimack, NH 03054

Re: PEU - Tariff Filing - DW 09-276 - Fourteenth Revised Page 3, Fourteenth Revised Page

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Dear Ms. Hartley:

Staff has reviewed the filing received on April 29, 2010 in the above-captioned proceeding and confirms compliance with Puc 1603 filing requirements. A copy of this letter is being entered into the docket and 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,

Denise R. McKeen Program Assistant II

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Enclosures cc: docketbk