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May 30, 2012

Debra A. Howland Executive Director and Secretary Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, NH 03301-2429

NHPUC MAY31'12 AM 9:34

RE: Docket No. DW 10-306 - Lakeland Management Company, Inc. Compliance Tariff

Dear Ms. Howland:

Enclosed are an original and three copies of additional compliance tariffs, being Supplement No. 2 to NHPUC No. 2 - Water and Supplement No. 1 to NHPUC No. 1 -Sewer, to recover the revenue deficiency resulting from the fact that the order fixing the company's rates was issued on May 1, 2012 although the rates fixed were effective on and after October 1, 2011. Electronic versions of the tariffs have been sent as attachments to an e-mail dated this date and addressed to executive.director@puc.nh.gov.

Thank you for your assistance. If you have any questions, please call.

Sincerely. David William Jordan jordan@aphoenixrising.com

Enclosures

cc: Lakeland Management Company, Inc. Marcia A. B. Thunberg, Esq.

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