

McLane

McLane, Graf,
Raulerson &
Middleton

Professional Association

11 SOUTH MAIN STREET, SUITE 500 • CONCORD, NH 03301
TELEPHONE (603) 226-0400 • FACSIMILE (603) 230-4448

SARAH B. KNOWLTON
Internet: sarah.knowlton@mclane.com
Direct Dial: (603)334-6928

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH

May 12, 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



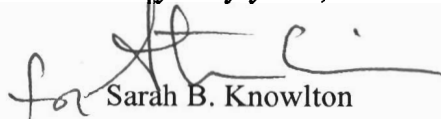
Re: DW 08-052; Pittsfield Aqueduct Company, Inc. – Rate Filing

Dear Ms. Howland:

On behalf of Pittsfield Aqueduct Company, Inc. (the "Company"), I enclose for filing in the above docket the Company's cost of service study, which consists of three parts - one for the Company, one combined basis and one for each of the Company's two divisions (Pittsfield and North Country) on a separate basis.

Thank you for your assistance. 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, Consumer Advocate (by electronic mail)
PUC Librarian (by electronic mail)

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