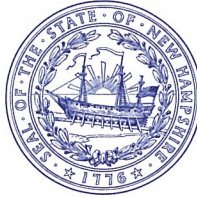


THE STATE OF NEW HAMPSHIRE

CHAIRMAN  
Thomas B. Getz

COMMISSIONERS  
Graham J. Morrison  
Clifton C. Below

EXECUTIVE DIRECTOR  
AND SECRETARY  
Debra A. Howland



PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10  
Concord, N.H. 03301-2429

October 21, 2008

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Debra A. Howland, Executive Director  
N.H. Public Utilities Commission  
21 S. Fruit Street, Suite 10  
Concord, N.H. 03301-2429

Re: DW 08-070 Lakes Region Water Company, Inc.  
Record Request for Hearing Exhibit No. 5



Dear Ms. Howland:

On September 30, 2008, the Commission held a hearing on the merits in this matter. During the hearing, the Commission requested Staff provide supplemental information concerning Audit Staff's statement in its audit report. Exhibit number 5 has been reserved for this request. The Audit Report was admitted as Exhibit 4 and the statement in question appeared on page 7 in the second paragraph from the bottom. Staff's response is attached, along with the excerpt from the hearing transcript of the dialogue leading up to the request.

Thank you in advance for your assistance with this matter.

Sincerely,

A handwritten signature in cursive script that reads "Marcia A. B. Thunberg".

Marcia A. B. Thunberg  
Staff Attorney/Hearings Examiner

cc: Service List