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SENT VIA CERTIFIED MAIL

October 27, 2011

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

Re: Pittsfield Aqueduct Company, Inc.

Tariff NHPUC NO. 5 WATER - Order No. 25,279

Dear Debra:

Please find enclosed one (1) original and two (2) copies of the following pages for Pittsfield Aqueduct Company., Inc.:

- 1. Supplement No. 6 Recoupment
- 2. Supplement No. 7 Recovery of Rate Case Expenses

I trust you will find this satisfactory and if you have any questions, please feel free to contact me.

Sincerely,

Bonalyn J. Hartley

Vice President, Administration and

Regulatory Affairs

Enclosures

cc: Steven Camarino, Esq., McLane, Graf, Raulerson & Middleton