THE STATE OF NEW HAMPSHIRE

CONSUMER ADVOCATE Meredith A. Hatfield

ASSISTANT CONSUMER ADVOCATE Kenneth E. Traum



TDD Access: Relay NH 1-800-735-2964

Tel. (603) 271-1172

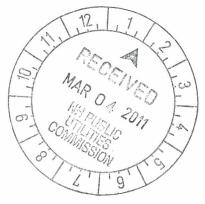
FAX No. 271-1177

Website: www.oca.nh.gov

OFFICE OF THE CONSUMER ADVOCATE 21 S. FRUIT ST., SUITE 18 CONCORD, NEW HAMPSHIRE 03301-2429

March 4, 2011

Debra Howland Executive Director and Secretary New Hampshire Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, New Hampshire 03301-7319



RE: DW 10-090 Pittsfield Aqueduct Company, Inc. – Rate Case OCA Testimony

Dear Ms. Howland:

I enclose for filing in the above-referenced docket an original and six copies of the testimony of Scott J. Rubin, Esq. and the testimony of Stephen R. Eckberg, both of which are filed on behalf of the Office of the Consumer Advocate. Please contact me with any questions or concerns. Thank you for your assistance.

Sincerely,

Roie E.P. Hollenberg

Rorie E.P. Hollenberg Staff Attorney

Enclosures cc: Service List via electronic mail only

