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May 27, 2011



By First Class Mail

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

Re: DW 10-091 Pennichuck Water Works, Inc

Dear Ms. Howland:

In follow up to the hearing yesterday in DW 10-091, I enclose an original and six copies of Exhibit 18.

Thank you for your assistance with this matter.

Very truly yours,

Strah B. Knowlton

Sarah B. Knowlton

Enclosures cc: Service List