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100 Market Street, Suite 301 | Portsmouth, NH 03802 Tel: 603.436.2818 | www.mclane.com OFFICES IN: MANCHESTER CONCORD PORTSMOUTH WOBURN, MA

SARAH B. KNOWLTON Direct Dial: (603) 334-6928 Email: sarah.knowlton@mclane.com Licensed in MA, ME and NH

April 13, 2010

Via Hand-Delivery and U.S. Mail

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

Re: DE 10-____; Pennichuck Water Works, Inc.

Petition for Authority to Issue up to \$1,600,000 of Long-Term Debt

Dear Ms. Howland:

Enclosed for filing with the Commission in connection with the above captioned matter, please find an original and six copies of Pennichuck Water Works, Inc.'s Petition for Authority to Issue up to \$1,600,000 of Long-Term Debt. Also enclosed please find seven copies of the Direct Pre-Filed Testimony of Donald L. Ware and Thomas C. Leonard in support of the Company's Petition.

Thank you for your assistance with this matter. Please do not hesitate to call if you have any questions.

Very truly yours,

Scral B. Know Itm

Sarah B. Knowlton

SBK/sms Enclosures

cc: PUC Librarian (by electronic mail)

Meredith Hatfield, Esq. Thomas C. Leonard Donald J. Ware

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