RATH YOUNG PIGNATELLI

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Please reply to: Concord Office

January 31, 2019

VIA HAND DELIVERY AND ELECTRONIC MAIL

Ms. Debra A. Howland, Executive Director New Hampshire Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, New Hampshire 03301-2429

Re: Pennichuck Water Works, Inc., Pennichuck East Utility, Inc., and Pittsfield Aqueduct Company, Inc. 2018 CIAC Tariff Amendments DW 18-189

Dear Ms. Howland:

In anticipation of the hearing scheduled for February 6, 2019, enclosed are an original and six copies of the prefiled testimony of Larry D. Goodhue in support of the tariff amendments. This testimony is to provide additional context to the request for tariff amendments and to amend the formula the Companies propose to include in the tariffs with regard to plant and equipment contributions. Note that we are not yet filing revised proposed tariff amendments pending discussions with Staff and the OCA at the technical session to follow the February 6, 2019 hearing.

Please contact me if there are any questions about this filing.

Very truly yours,

Richard W. Head

Enclosures

Copy: Service List