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Please reply to: Concord Office

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VIA ELECTRONIC MAIL AND REGULAR MAIL

Dianne Martin, Chairwoman
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429

**Re: Petition of Pennichuck Water Works, Inc. for Approved
Modification of Accounting Treatment of Leases
Docket DW 21-_____**

Dear Chairwoman Martin:

Enclosed please find the Petition of Pennichuck Water Works, Inc. for Approved Modification of Accounting Treatment of Leases, including attached direct testimony and exhibits. Please find this original copy of the petition which does not contain any confidential information.

Please let me know if you have any questions or concerns regarding this filing.

Thank you.

Sincerely,



James J. Steinkrauss

Enc.

Cc: Office of Consumer Advocate

National Impact. Uniquely New Hampshire.

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