THE STATE OF NEW HAMPSHIRE

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November 6, 2007

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DW 06-172, Pennichuck East Utility, Inc. Transfer of Assets and Franchise Rights of Daniels Lake Water Works, Inc. Docket Closure

To the Parties:

On September 25, 2007, Pennichuck East Utility, Inc. (PEU) reported to the Commission that it had closed on the acquisition of the assets for Daniels Lake Water Works (Daniels Lake) and had begun serving the customers of Daniels Lake. PEU also reported that it had retained the services of Water System Operators, Inc. (WSO) to operate the Daniels Lake system during a brief transition period. WSO had served as the Commission's receiver for the Daniels Lake system when it was put into receivership by the Commission in 2000. See Docket No. DW 00-247.

On October 17, 2007, Staff filed a recommendation to close the instant docket noting that two issues, the recovery of pending capital improvements to the Daniels Lake system and the regulatory treatment of costs associated with un-reimbursed expenses of WSO during the receivership period, can be resolved in the current PEU rate case, Docket No. DW 07-032. A final reconciliation of WSO's receipts and expenses during the receivership period will be audited by Commission Staff and reported in DW 00-247.

Inasmuch as no further action of the Commission is required, Docket No. DW 06-172 will be closed.

Sincerely,

Debra A. Howland

Executive Director and Secretary

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