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Raulerson & Middleton
Professional Association

11 South Main Street, Suite 500 | Concord, NH 03301
Tel: 603.226.0400 | www.mclane.com

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

May 7, 2009

Via Hand Delivery

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



Re: DW 08-073; Pennichuck Water Works, Inc.

Dear Ms. Howland:

In connection with the above-referenced docket, I enclose for filing seven (7) copies of the Joint Rebuttal Testimony of Donald L. Ware and Bonalyn J. Hartley Concerning Direct Prefiled Testimony of Stephen R. Eckberg, Utility Analyst.

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

Very truly yours,

Sarah B. Knowlton
Sarah B. Knowlton
(grb)

SBK/sms
Enclosures

cc: Service list (via electronic mail)
PUC Librarian
Bonalyn J. Hartley
Donald Ware