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May 13, 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. This testimony is to replace the testimony that was filed with the Commission on Thursday, May 7, 2009, which inadvertently contained red-lined amendments.

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

SBK/sms
Enclosures

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