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May 20, 2011

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



**Re: DW 10-091
Pennichuck Water Works, Inc**

Dear Ms. Howland:

Pursuant to Section II (F) of the Settlement Agreement in DW 10-091 filed with the Commission on May 19, 2011, I enclose an original and six copies of Pennichuck Water Works' revised cost of service study. Also enclosed is Pennichuck Water Works, Inc.'s Report of Proposed Rate Changes and Proposed Rate Impact on Residential Customer Bill.

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

cc: Service List