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SENT VIA CERTIFIED MAIL

October 27, 2011

Debra A. Howland Executive Director and Secretary New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429

Re: Pennichuck Water Works, Inc. Tariff NHPUC NO. 5 WATER – Order No. 25,278 Dear Debra:

Please find enclosed one (1) original and two (2) copies of the following pages for Pennichuck Water Works, Inc.:

- 1. Supplement No. 11 Recoupment
- 2. Supplement No. 12 Recovery of Rate Case Expenses

I trust you will find this satisfactory and if you have any questions, please feel free to contact me.

Sincerely,

Bonalyn J. Hartley Vice President, Administration and Regulatory Affairs

Enclosures

cc: Steve Camarino, Esq., McLane, Graf, Raulerson & Middleton