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May 18, 2011

Via Electronic Mail and Hand-Delivery

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

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



Dear Ms. Howland:

Enclosed for filing with the Commission are an original and six (6) copies of Pennichuck Water Works, Inc.'s Joint Rebuttal Testimony of Donald L. Ware and Bonalyn J. Hartley.

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

Very truly yours,

A handwritten signature in cursive script that reads "Sarah B. Knowlton".

Sarah B. Knowlton

cc: Service List