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THE STATE OF NEW HAMPSHIRE



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June 12, 2012

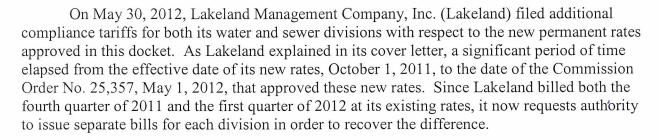
Debra A. Howland Executive Director New Hampshire Public Utilities commission 21 N. Fruit Street, Suite 10 Concord, NH 03301

Re:

DW 10-306, Lakeland Management Company, Inc.

General Rate Case Compliance Tariffs

Dear Ms. Howland:



Lakeland proposes to issue these bills in June of 2012, and each bill will contain two installments. The first installment will pertain to the difference in rates for service provided in the fourth quarter of 2011, and Lakeland proposes that that installment be due and payable within 25 days after mailing of the bill. The second installment will pertain to the difference in rates for service provided in the first quarter of 2012, and that amount will be due and payable 115 days after mailing of the bill. These bills will be in addition to Lakeland's regular quarterly billing. The next quarterly billing will be issued on or about July 1, 2012 and will cover service provided in the second quarter of 2012. This billing will be issued at the rates approved in Order No. 25,357.

Staff is supportive of Lakeland's request to bill the recovery of the difference in its rates as proposed, with one exception. Staff suggests providing additional time for customers to pay these bills, and therefore supports a 30 day period to pay the first installment, and a 120 day period to pay the second. Lakeland has indicated that it accedes to this change. Staff calculates



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the average residential customer using 1,500 cubic feet of water will be billed an additional \$63.14 for water service, and \$17.14 for sewer service for each of the two quarters.

If the Commission requires further information, please let me know.

Sincerely,

Mark A. Naylor

Director, Gas & Water Division

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cc: service list