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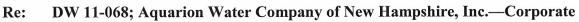
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May 6, 2011

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



Restructuring

Dear Ms. Howland:

The Commission's staff has requested that Aquarion Water Company of New Hampshire, Inc. ("Aquarion") provide additional information regarding the proposed change in ownership that is the subject of this proceeding. As described in my letter dated March 31, 2011, under the proposed transaction, two subsidiaries of British Columbia Investment Management Corporation ("bcIMC") would acquire ownership of 45% of the outstanding shares of a parent entity of Aquarion, Macquarie Utilities, Inc. The Commission's staff has requested that Aquarion provide more detail regarding the two bcIMC subsidiaries and their ownership interests. In response to that request, I am enclosing a summary provided by bcIMC that briefly describes the two entities and their ownership interests. As shown in the footnote to the chart that is included as part of the summary, the two bcIMC entities—named bcIMC SIIF101 2006 Investment Corporation and bcIMC WCBAF SIIF101 2006 Investment Corporation—will own 38.25% and 6.75%, respectively, of MUI's shares. If you require any additional information, please feel free to contact me.

Sincerely,

Steven V. Camerino

Enclosure

cc:

Stuart Miller, Esq. Charles Firlotte