STATE OF NEW HAMPSHIRE

ACTING CONSUMER ADVOCATE Rorie E.P. Hollenberg, Esq.



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21 S. Fruit St., Suite 18 Concord, NH 03301-2429

April 9, 2012

Debra Howland Executive Director & Secretary New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, New Hampshire 03301-7319



RE: DW 10-141 Lakes Region Water Company Rate Case and Consolidated Dockets DW 07-105, DW 10-043 and DW 11-021

Dear Ms. Howland:

Enclosed please find an original and six copies of the Office of Consumer Advocate's Closing Statement in the above-referenced dockets. Copies have been provided to the parties via email.

Please do not hesitate to contact me if you require further information. Thank you for your assistance.

Respectfully,

Rorie E.P. Hollenberg

Acting Consumer Advocate

cc: Service lists (via email)

ou E.P. Hollenberg

MHPUC APRO9'12 PM, 4:30