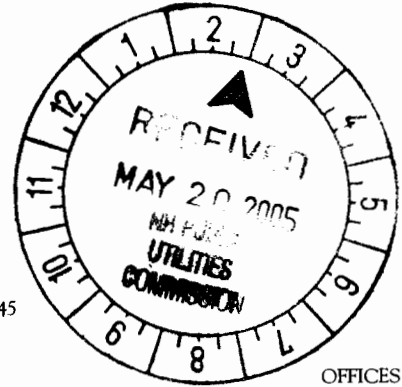


**McLane**

**McLane, Graf,  
Raulerson &  
Middleton**

*Professional Association*

FIFTEEN NORTH MAIN STREET • CONCORD, NH 03301-4945  
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May 20, 2005

***By Hand Delivery***

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

**Re: DW 05-072; Pennichuck East Utility, Inc. – Rate Filing**

Dear Ms. Howland:

Enclosed on behalf of Pennichuck East Utility, Inc.'s ("Company") for filing with the Commission in accordance with N.H. Code of Admin. Rules Puc 1603.03 are two binders with the following documents:

1. Binder No. 1 contains an original and eight copies of:
  - (A) Revised tariff pages to the Company's Tariff No. 1 - Water;
  - (B) Prefiled testimony of Donald L. Ware, Bonalyn J. Hartley and William J. Patterson; and
  - (C) Petition for Temporary Rates and supporting prefiled testimony of Bonalyn J. Hartley.
  
2. Binder No. 2 contains five copies of the documents required by Puc 1604.01.

The Company will file under separate cover a diskette containing the testimony and schedules described above.

In addition, I enclose for filing an original and eight copies of the Company's motion for waiver, and a diskette containing the same.

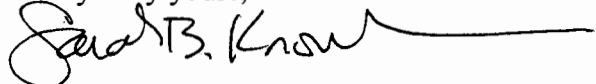
In this filing, the Company is seeking an increase in its annual gross operating revenue of \$779,027, which is an overall increase of 24.99% over the Company's operating revenues for the test year ending December 31, 2004. Because the Company is filing a Petition for Temporary

Debra A. Howland  
May 20, 2005  
Page 2

Rates contemporaneously with its request for a permanent increase, it requests that the temporary rate request be addressed at the procedural hearing that the Company anticipates will be provided for in the Commission's order of notice. Please note that the Company's Petition for Temporary Rates proposes that the temporary rates would take effect on June 1, 2005.

Please let me know if you have any questions about this matter.

Very truly yours,

A handwritten signature in black ink, appearing to read "Sarah B. Knowlton", with a long horizontal flourish extending to the right.

Sarah B. Knowlton

Enclosures

cc: Service List  
Bonaly J. Hartley