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May 6, 2010

Via 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 10-090; Pittsfield Aqueduct Company, Inc. – Rate Filing

Dear Ms. Howland:

Enclosed on behalf of Pittsfield Aqueduct Company, Inc. (the "Company") for filing with the Commission in accordance with N.H. Code of Admin. Rules Puc 1603.03 are two binders and a CD ROM 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. 5 - Water;
 - (B) Prefiled testimony of Donald L. Ware and Bonalyn J. Hartley; 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.

In addition, I enclose for filing an original and six copies of the Company's motion for waiver, and a CD-ROM containing electronic versions of the Company's rate filing.

As set forth in the filing, the Company is seeking an increase in its annual gross operating revenue of \$121,328 for the test year ending December 31, 2009. The proposed rate increase would result in a 19.98%. The Company is also proposing a step increase based on capital improvements that will have been used and useful by December 2010. Specifically, the Company is proposing a 5.31% step increase which will generate an additional \$32,230 in annual

Debra A. Howland
May 6, 2010
Page 2 of 2

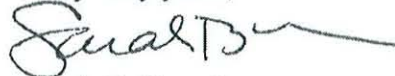
revenue. When combined, the proposed rate request with the step increase would result in an overall increase in rates of 25.29%.

The Company is also requesting that temporary rates be set in the amount of \$115,355 which represents an overall increase of 19%, or an effective rate increase of 16.79% for general metered customers. Please note that the Company's Petition for Temporary Rates proposes that the temporary rates would take effect on June 6, 2010 on a service rendered basis, or the date on which customers are notified, whichever is sooner.

Finally, I also enclose a copy of the Company's proposed notice to customers pursuant to Puc 1203.02(c) for consideration by the Commission's Consumer Affairs Division. The Company will mail this to its customers upon approval by Consumer Affairs.

Thank you for your assistance with this filing. Please let me know if you have any questions about this matter.

Very truly yours,

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

Sarah B. Knowlton

Enclosures

cc: Bonalyn J. Hartley
Donald Ware
Meredith Hatfield, Esq.