

ORIGINAL
N.H.P.U.C. Case No. <u>DW 10-090</u>
Exhibit No. <u>#3</u>
Witness <u>Panel'</u>
DO NOT REMOVE FROM FILE

DW 10-090
Exhibit 3

STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

DW 10-090

In the Matter of:
Pittsfield Aqueduct Company, Inc.
Petition for Permanent Rates and Step Increase

Direct Testimony

of

Mark A. Naylor
Director, Gas and Water Division

March 4, 2011