THE STATE OF NEW HAMPSHIRE

CONSUMER ADVOCATE Meredith A. Hatfield

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March 24, 2009

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

RE: DW 08-073 Pennichuck Water Works – Rate Case

Dear Ms. Howland:

Attached please find the original and six (6) copies of the Direct Testimony of Stephen R. Eckberg on behalf of the Office of Consumer Advocate.

Please contact me with any questions or concerns. Thank you.

Respectfully,

A. Hatfield (cm)

Meredith A. Hatfield Consumer Advocate

cc: Service list via electronic mail

