

RATH YOUNG PIGNATELLI

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Please reply to: Concord Office

October 18, 2011

Via Electronic and Hand Delivery

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



Re: City of Nashua Acquisition of Pennichuck Corporation
Docket No. DW 11-026

Dear Ms. Howland:

Enclosed for filing in the above-captioned matter are an original and six copies of the Second Supplemental Testimony of John L. Patenaude and the Second Supplemental Testimony of Bonalyn J. Hartley, including attachments.

Thank you for your assistance with this matter. Please do not hesitate to contact me if you have any questions.

Sincerely,

William F. J. Ardinger

Enclosures

cc: Service List

NHPUC OCT19 11 AM 8:47

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