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December 23, 2009

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



**Re: DW 08-052/DW 09-051; Pittsfield Aqueduct Company, Inc.**

Dear Ms. Howland:

I am writing on behalf of Pittsfield Aqueduct Company, Inc. in the above captioned docket. On December 18, 2009, the Company filed a letter with the Commission setting forth a proposed recoupment pursuant to Order 25,051. In that letter, the Company proposed payment of the credit to fire protection customers in Pittsfield over 18 months. Order 25,051 directed the Company to submit options for the time frame for the credit to fire protection customers. The Company will be submitting such options to the Commission during the week of January 4, 2010.

Thank you for your assistance. Please do not hesitate to call if you have any questions.

Very truly yours,

Sarah B. Knowlton

cc: Bonalyn J. Hartley  
Service List (via electronic mail)