



McLane, Graf,  
Raulerson & Middleton  
Professional Association

100 Market Street, Suite 301 | Portsmouth, NH 03802  
Tel: 603.436.2818 | www.mclane.com

OFFICES IN:  
MANCHESTER  
CONCORD  
PORTSMOUTH  
WOBURN, MA

SARAH B. KNOWLTON  
Direct Dial: (603) 334-6928  
Email: sarah.knowlton@mclane.com  
Licensed in MA, ME and NH

February 16, 2010

*Via Electronic Mail and U.S. Mail*

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; Pittsfield Aqueduct Company, Inc.**

Dear Ms. Howland:

On behalf of Pittsfield Aqueduct Company, Inc., I enclose for filing in the above docket, an original and six (6) copies of the final journal entries reflecting the transfer of North Country assets to Pennichuck East Utility as of January 1, 2010, as well as the Pittsfield Aqueduct Company financials as of December 31, 2009 reflecting the split out of account balances between the North Country and Pittsfield systems.

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

Very truly yours,

Sarah B. Knowlton

SBK/sms

Enclosures

cc: Bonalyn J. Hartley  
Donald Ware  
Service List (by electronic mail)  
PUC Librarian (by electronic mail)

MPUC FEB 18 10 PM 12:20