



McLane, Graf,  
Raulerson & Middleton  
Professional Association

100 Market Street, Suite 301, P.O. Box 459 | Portsmouth, NH 03802-0459  
Tel: 603.436.2818 | Fax: 603.436.5672 | www.mclane.com

MANCHESTER  
CONCORD  
PORTSMOUTH  
WOBURN MA

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

April 21, 2011

***Via Electronic Mail and Hand-Delivery***

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

**Re: DW 10-090  
Pittsfield Aqueduct Company, Inc**



Dear Ms. Howland:

Enclosed for filing with the Commission are an original and six (6) copies of Pittsfield Aqueduct Company, Inc.'s Joint Rebuttal Testimony of Donald L. Ware and Bonalyn J. Hartley.

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

Very truly yours,

Sarah B. Knowlton

cc: Service List

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