



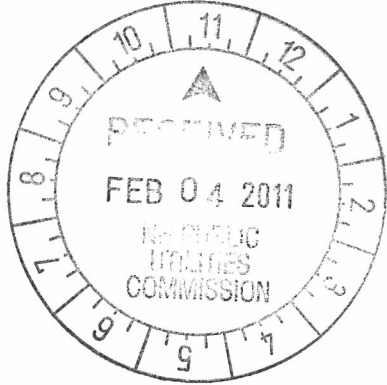
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February 3, 2011



Via Electronic Mail and First Class Mail

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

Re: DW 10-091; Pennichuck Water Works, Inc. – Rate Filing

Dear Ms. Howland:

On behalf of Pennichuck Water Works, Inc. (the "Company"), I enclose for filing with the Commission in the above docket an original and six copies of the Company's Revised Report on Cost of Service Allocations and Water Rate Design.

Thank you for your assistance with this filing. Please let me know if you have any questions about this matter.

Very truly yours,

Sarah B. Knowlton

Enclosure

cc: Service List
Donald Ware