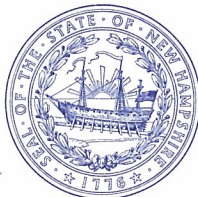


THE STATE OF NEW HAMPSHIRE

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May 12, 2011

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



Re: Docket No. DW 10-306 Lakeland Management Company, Inc.  
Petition for an Increase in Rates  
Assented to Request to Temporarily Suspend the Procedural Schedule

Dear Ms. Howland:

The Commission approved a procedural schedule in this docket on April 20, 2011. It has come to Staff's attention that Lakeland does not have a general ledger, which is a critical element to proper maintenance of a utility's accounting records. Staff has communicated with Lakeland that, in Staff's view, this deficiency must be addressed to the satisfaction of Staff, including Audit Staff, before further discovery can occur. Lakeland has agreed and has indicated that it is obtaining accounting software that will allow it to maintain appropriate accounting records, including a general ledger. Lakeland expects to be in compliance with these requirements by the end of this month.

In light of this development, Staff requests the procedural schedule be suspended until June 10, 2011. Once Lakeland is able to demonstrate compliance, Staff and the parties will file a revised proposed procedural schedule. Lakeland and the Laconia Housing Authority concur with this request. Intervenor George Blaisdell, representing Briarcrest Estates, has not responded to Staff's request for a position. Office of the Consumer Advocate, though not a participant in this case, has been informed of Staff's request on a courtesy basis.

Thank you in advance for your consideration of this request.

Sincerely,

A handwritten signature in cursive script that reads "Marcia A. B. Thunberg".

Marcia A. B. Thunberg  
Staff Attorney

cc: Service List