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May 15, 2012



Jeannette M. McArthur
 Tariff Administrator
 NH Public Utilities Commission
 21 South Fruit Street, Suite 10
 Concord, NH 03301-2429

RE: DW 10-306 - Lakeland Management Company, Inc.

Dear Ms. McArthur:

Enclosed are an original and three copies of the company's compliance tariffs, NHPUC No. 2 - Water, NHPUC No. 1 - Sewer and Supplement No. 1 to NHPUC No. 2 - Water.

Thank you for your assistance. If you have any questions, please call.

Sincerely,


 David William Jordan
jordan@granitelaw.com

Enclosures

cc: Douglas W. Brogan
 Jayson P. LaFlamme
 James Lenihan
 Mark Naylor
 Marcia A.B. Thunberg, Esq.

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