

STATE OF NEW HAMPSHIRE

CONSUMER ADVOCATE
Meredith A. Hatfield, Esq.

ASSISTANT CONSUMER ADVOCATE
Rorie E.P. Hollenberg, Esq.



TDD Access: Relay NH
1-800-735-2964
Tel. (603) 271-1172
Website:
www.oca.nh.gov

OFFICE OF CONSUMER ADVOCATE

21 S. Fruit St., Suite 18
Concord, NH 03301-2429



October 14, 2011

Debra Howland
Executive Director & Secretary
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, New Hampshire 03301-7319

RE: DW 07-105, Investigation into Quality of Service
DW 10-043, Affiliate Agreement with LRW Water Services, Inc.
DW 10-141, Petition for a Change in Rate Schedules
DW 11-021, Petition to Approve Long Term Debt

Dear Ms. Howland:

Enclosed please find a copy of the Final Audit Report dated February 15, 2011 of the Commission's Audit Staff. The OCA requests that this report be included in the record of the consolidated cases listed above.

Please do not hesitate to contact me if you require further information. Thank you for your assistance.

Respectfully,

Meredith A. Hatfield
Consumer Advocate

cc: Service List via electronic mail

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