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Please respond to the Portsmouth office

October 2, 2007

Debra A. Howland, Executive Director
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429



Re: City of Nashua; Petition for Valuation DW04-048

Dear Ms. Howland:

Enclosed please find copies of the following exhibits referenced during the Commission's hearings, as well as an electronic copy on compact disc:

- Exhibit 1007E. Glenn Walker's Mark-up of the chart contained on page 54 (49) of Exhibit 1007A. This is the document referenced on pages 85 to 89 of the hearing transcript for September 10, 2007.
- Exhibit 1141. Dr. Allan Fuller's Mark Up of Exhibit 1016B. This is a black and white copy. An electronic color copy of the official copy in the Commission's file is not available.
- Exhibit 1143. Pennichuck Water Works Response to Nashua Data Request 5-24.
- Exhibit 1144. Nashua Response to PWW Data Request 5-1.

An electronic version of each of the above exhibits is being made available to all parties on the service list at an FTP site, by following the instructions enclosed herewith.

If you have any questions concerning these exhibits or other matters, please feel free to contact me.

Very truly yours,

Justin C. Richardson

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JCR/sem
Enclosures

cc: Service List (via electronic mail)