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Please respond to the Portsmouth office

October 30, 2007



Via Electronic Mail and First Class Mail

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

RE: City of Nashua, Petition for Valuation Pursuant to RSA 38:9
Docket No. DW-04-048

Dear Ms. Howland:

The City of Nashua and Pennichuck Water Works have prepared a list of exhibits admitted into evidence based on agreements between the parties and the October 17, 2007 ruling by Chairman Getz in his capacity as Presiding Officer in these proceeding. This list should assist all parties in the preparation of briefs scheduled for November 16, 2007.

The enclosed list of exhibits reflects those agreed upon by the parties in this proceeding and the Commission's ruling on October 17, 2007. However, with respect to Exhibit 1051, please note that Nashua and Pennichuck have agreed that pages 3-15 should be admitted into evidence, rather than pages 4-15 as referenced on Page 3 of the Commission's October 17, 2007 ruling. With respect to Exhibit 1132, Nashua and Pennichuck have agreed that page 58 should also be admitted, in addition to pages 1-16 and 57. The incorrect references in the Commission's ruling appears to have resulted from an inadvertent error in the information previously submitted by the parties.

Based on the Presiding Officer's October 17, 2007 rulings on exhibits, Nashua and Pennichuck understand that exhibits not included on the enclosed list shall not be considered as evidence for the Commission's decision on the merits. However, the parties understand that exhibits that a party sought to have admitted (i.e., requested that identification be stricken) but that the Commission ruled

October 30, 2007
Page 2

would not be allowed into evidence will remain part of the Commission's file. This procedure should allow the Commission to reduce the volume of binders of exhibits that constitute evidence while preserving the record for appeal.

Copies of this letter and the enclosed list of exhibits admitted into evidence are being provided to all parties on the Commission's official service list in this proceeding by electronic mail, and to Ms. Claire McHugh by first class mail.

If you have any questions, please feel free to contact me.

Very truly yours,



Justin C. Richardson
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JCR/sem

Enclosure

cc: Official Service List DW-04-048 (via electronic mail)(w/ enclosure)
| Claire McHugh (via U.S. Mail)(w/ enclosure)