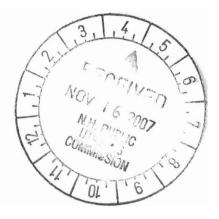
## BOUTIN ALTIERI\*, P.L.L.C. Attorneys At Law

Edmund J. Boutin

\*Admitted only in CT, DC and NY

November 16, 2007

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



Re: DW 04-048 City of Nashua – Pennichuck Water Works, Inc.

Dear Ms. Howland:

I enclose for filing herewith, an original and 7 copies of the Town of Merrimack's Post Trial Memorandum in Opposition to the City of Nashua's Petition to Take Pennichuck Water Works with regard to this matter.

Additionally, please find a computer diskette containing the within document.

Copies of this letter and Opening Statement have been e-mailed to all parties on the attached service list and via first class mail to Claire McHugh.

Sincerely,

E.J. Boutin alm

Edmund J. Boutin

EJB/alm Enclosures

BZ:D Hd CC: Service List

One Buttrick Road • P.O. Box 1107 • Londonderry, NH 03053 • 603.432.9566 • 603.432.7419 (fax) With offices in Meredith, NH and Fairfield, CT E-mail: Eboutin@boutinlaw.com Web site: www.boutinlaw.com