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**Please respond to the Portsmouth office**

July 20, 2006

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

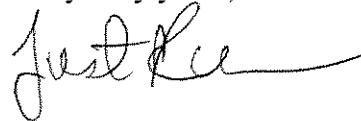
Dear Ms. Howland:

Enclosed for filing please find an original and eight (8) copies of Nashua's July 20, 2006 Reply Testimony in this proceeding, as well as an electronic copy of the same on compact disk. Three (3) copies including exhibits are being hand-delivered this day to Steven Camerino, Esquire, counsel for Pennichuck Water Works, Inc. Copies are also being sent this day by electronic mail to all persons on the Commission's official service list in this proceeding.

Due to the size of exhibits, hard copies of the testimony, but not the exhibits, are being sent by first class mail to the service list. In addition, full-sized copies of Exhibit 8 will be delivered to the Commission and to counsel for Pennichuck tomorrow due to a shipping error.

If you have any questions concerning the foregoing, please contact me.

Very truly yours,



Justin C. Richardson

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JCR/kmc

Enclosure

cc: Official Service List DW-04-048