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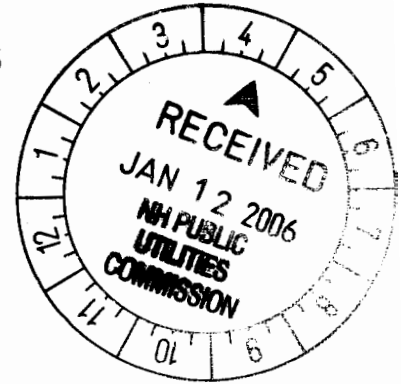
PHILIP R. BRALEY

E. MARIA REINEMANN

January 12, 2006

HAND-DELIVERED

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



Re: Docket #DW 04-048
City of Nashua's Petition for Valuation Pursuant to RSA 38:9

Dear Ms. Howland:

Please find enclosed for filing in the above-referenced matter an original and eight copies of the following:

- (1) Direct Testimony of William F. Ruoff, with exhibit; and
- (2) Direct Testimony of Gary L. Daniels.

Also enclosed is an electronic copy of the above items on a computer disk in Word format. A copy of this letter and the above testimony has been mailed to the parties and counsel identified on the attached service list.

Very truly yours,

Bryan K. Gould
Bryan K. Gould, Esq.

BKG:bmb

cc: Service List

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