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October 11, 2007

OFFICES IN:
MANCHESTER
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Debra A. Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

Re: DW 04-048; City of Nashua—Taking of Pennichuck Water Works, Inc.

Dear Ms. Howland:

Counsel for the City of Nashua, the Pennichuck companies and the Commission staff have now had an opportunity to exchange exhibit lists for the purpose of identifying those exhibits that should be admitted into evidence in this proceeding. The parties have agreed upon the vast majority of the exhibits that should be admitted into evidence and will supply a list of those documents shortly. The exhibits that remain the subject of disagreement are as follows:

1019-1027
1028, except pages 4-5
1034-1036
1037, except pages 3-4
1038-1046
1049-1050
1051, except pages 4-15
1052, except page 1
1053, except pages 138 and 173
1054, except page 34
1096
1117A
1145
3258



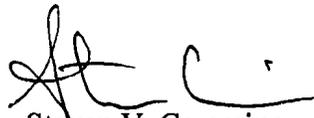
In addition, Pennichuck reserves the right to renew its request that the Commission take administrative notice of the transcript from DW 02-126, and Nashua reserves its right to renew its request that the Commission take administrative notice of the testimony of Jayson LaFlamme

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dated February 2007, both of which are set forth in more detail in the transcript in this proceeding. To the extent that agreement is not reached on these items, Pennichuck and Nashua plan to request a Commission ruling at the hearing scheduled for October 12 regarding disputed exhibits.

Finally, for scheduling purposes and as noted during the hearings in this case, the objections to Exhibits 1019 through 1054 are all based on the same grounds. Therefore, the parties do not expect that the Commission needs to reserve more than an hour for the hearing on the exhibits identified above. Once these remaining disputes have been resolved, the parties plan to submit a complete list of all exhibits that should be included in the record.

Sincerely,



Steven V. Camerino

cc: Service List
Donald Ware
Duane Montopoli