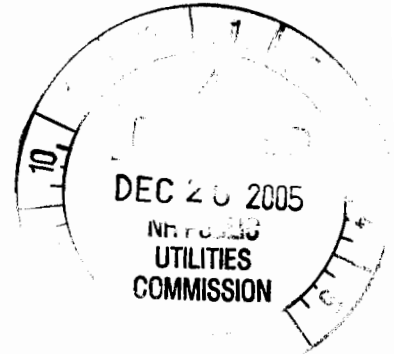


BOUTIN ASSOCIATES, P.L.L.C.
Attorneys At Law

Edmund J. Boutin

December 19, 2005



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 have enclosed an original and eight copies of Merrimack's Limited Objection to the City of Nashua's Petition to Intervene and Motion to Consolidate. Copies of the foregoing are being sent this day by e-mail and first class mail to all of the parties on the Commission's official service list in this proceeding.

Additionally, pursuant to PUC 202.07(a)(2) and PUC 202.08(a) and (b), please find a computer diskette containing the within document.

Sincerely,


Edmund J. Boutin

cc: Service List (Attached)

STATE OF NEW HAMPSHIRE
BEFORE THE
PUBLIC UTILITIES COMMISSION

City of Nashua: Taking of Pennichuck Water Works, Inc.

Docket No. DW 04-048

**TOWN OF MERRIMACK'S LIMITED OBJECTION TO
THE CITY OF NASHUA'S PETITION TO INTERVENE AND MOTION TO
CONSOLIDATE**

Now comes the Town of Merrimack, by and through its Attorneys, Boutin & Associates, P.L.L.C., and objects to the foregoing petition upon the following grounds:

1. The Town of Merrimack takes no position as to the petition to intervene.
2. However, the Town of Merrimack objects to the motion to consolidate on the basis that it would unduly complicate an already complicated proceeding and that the issue of whether a waiver is granted by the Commission as to certain accounting rules is essentially irrelevant to the underlying petition for valuation pursuant to RSA 38:9, a proceeding that is already well into the procedural schedule upon which it will be ultimately determined.
3. Notwithstanding that Pennichuck Water Works, Inc. ("PWW") may not be in technical compliance with the Uniform System of Accounts, this non-compliance appears to be technical only and has not, in the past, provided an administrative or adjudicatory problem to the Commission in the many and various proceedings to which PWW has been a party before the Commission.

4. It appears that the real issue is that it may be more work for Nashua's experts to undertake certain aspects of a valuation; but there is no allegation that it is impossible to do so or that the inconvenience is undue.

5. The Town of Merrimack is concerned about the time and expense of this proceeding filed by Nashua and does not wish to see extraneous matters intrude therein, absent a compelling reason that this occur.

6. No such reason has been alleged.

WHEREFORE, the Town of Merrimack has filed this limited objection and requests that the Commission:

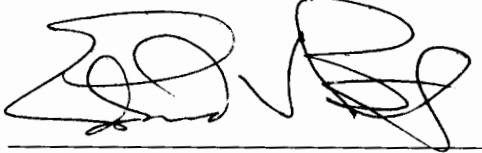
- A. Deny the motion to consolidate;
- B. Grant such other and further relief as shall be justified under the circumstances.

Respectfully submitted,

TOWN OF MERRIMACK

By, Its Attorneys

BOUTIN & ASSOCIATES, P.L.L.C.

By, 

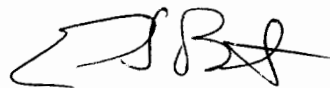
Edmund J. Boutin
P.O. Box 1107
Londonderry, NH 03053
(603)432-9566

Date: December 19, 2005

CERTIFICATION

I hereby certify that a copy of the foregoing was this day forwarded by U.S. Mail and electronic mail to all persons on the Commission's official service list in the above proceedings.

Dated: December 19, 2005



Edmund J. Boutin

SERVICE LIST

NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION Docket No. DW 04-048

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