



Upton & Hatfield ^{LLP}
ATTORNEYS AT LAW

Concord Office
10 Centre Street
PO Box 1090
Concord, NH
03302-1090
603-224-7791
1-800-640-7790
Fax 603-224-0320

Attorneys At Law
Robert Upton, II
Gary B. Richardson
John F. Teague
Russell F. Hilliard
James F. Raymond
Barton L. Mayer
Charles W. Grau
Margaret-Ann Moran
Thomas T. Barry*
Bridget C. Ferns
David P. Slawsky
Heather M. Burns
Matthew H. Upton
Lauren Simon Irwin
Kenneth J. Barnes
Matthew R. Serge
Justin C. Richardson
Beth A. Deragon
*Also Admitted In Virginia

Of Counsel
Frederic K. Upton

Hillsborough Office
8 School Street
PO Box 13
Hillsborough, NH
03244-0013
603-464-5578
1-800-640-7790
Fax 603-464-3269

Attorneys At Law
Douglas S. Hatfield
Margaret-Ann Moran
Paul L. Apple

North Conway Office
23 Seavey Street
PO Box 2242
North Conway, NH
03860-2242
603-356-3332
Fax 603-356-3932

Attorney At Law
Robert Upton, II

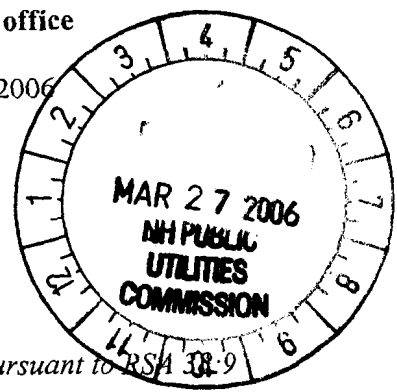
Portsmouth Office
159 Middle Street
Portsmouth, NH
03801
603-436-7046
Fax 603-431-7304

Attorneys At Law
Russell F. Hilliard
Justin C. Richardson

www.upton-hatfield.com
mail@upton-hatfield.com

Please respond to the Portsmouth office

March 27, 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 please find an original and eight copies of the City of Nashua's *Objection to Pennichuck Water Works, Inc.'s Motion to Compel.*

A complete copy of the foregoing, including exhibits, has been sent this day by first class and electronic mail to all persons on the Commission's official service list in this proceeding.

If you have any questions concerning this matter, please contact me.

Very truly yours,

Justin C. Richardson
jrichardson@upton-hatfield.com

JCR/sem

Enclosure

cc: Official Service List DW04-048