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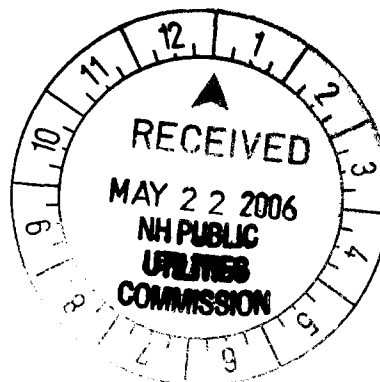
**CONFIDENTIAL  
MATERIAL  
IN COMM FILE**

OFFICES IN:  
MANCHESTER  
CONCORD  
PORTSMOUTH

May 22, 2006

***By Hand Delivery***

Debra A. Howland  
Executive Director and Secretary  
New Hampshire Public Utilities Commission  
21 S. Fruit Street, Suite 10  
Concord, NH 03301



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

Dear Ms. Howland:

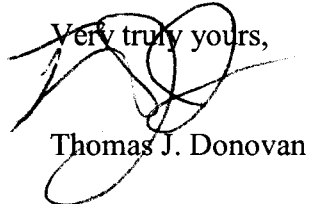
Pursuant to the procedural schedule in the above-referenced docket, enclosed for filing with the Commission are an original and eight copies of Volumes 1 and 2 of Pennichuck Water Works, Inc., Pennichuck East Utility, Inc., Pittsfield Aqueduct Company, Inc., Pennichuck Water Service Corporation and Pennichuck Corporation's Reply Testimony relating to valuation and public interest.

I also enclose eight copies of Attachment RFG-1 REVISED to Mr. Guastella's testimony, which is confidential pursuant to Order #24,583. The redacted version of Attachment RFG-1 REVISED is contained in Volume 2 of the Reply Testimony.

I have served the parties and provided Ann Guinard with electronic copies of the testimony, but have not provided electronic copies of the attachments given their volume. In addition, I have sent by hand delivery or overnight mail hard copies of the entire filing to all parties on the Commission's service list.

Debra A. Howland  
May 22, 2006  
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Thank you for your assistance with this matter. Please feel free to call me if you have any questions.

Very truly yours,  
  
Thomas J. Donovan

TJD/ksm  
Enclosures

cc: Service List  
Hannah McCarthy, CEO and President, Pennichuck Corporation  
Donald Ware, President, Pennichuck Water Works, Inc.