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August 1, 2007

*Via Hand Delivery*

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*  
NH PUC Docket No. DW 04-048

Dear Ms. Howland:

I write in response to the Commission's July 20 and July 27 secretarial letters directing Nashua and Pennichuck to submit recommendations with respect to witness scheduling and other matters in this proceeding.

Nashua and Pennichuck reached agreement concerning a number of matters, including the dates for several witnesses or panels would testify that was filed with the Commission on July 27, 2007. However, Nashua and Pennichuck were unable to reach agreement concerning Nashua's request to replace two witnesses that previously submitted testimony on behalf of Veolia Water North America, but that are no longer employed by the company. Nashua therefore files concurrently with this recommendation a *Motion for Leave to Substitute Witnesses*.

Nashua and Pennichuck agreed to make the non-confidential Exhibits available electronically to all parties to this proceeding. Nashua has loaded all of its Exhibits, as well as those of Intervenors Supporting Nashua's petition on the FTP site used for the hearings in January 2007. Instructions on accessing those documents are attached hereto. I understand that Pennichuck is also making its Exhibits available electronically.

August 10, 2007

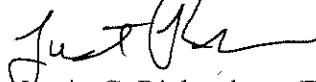
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Nashua made a number of corrections to its prior Exhibit List. Exhibit numbers 1018, 1047, 1048 and 1098 are now marked reserved. Prior to exchange of Exhibits on January 3, 2007, these documents had been removed or incorporated into other Exhibits, but inadvertently remained on Nashua's list exchanged on January 3, 2007. In addition, the Exhibit List of Intervenors Supporting the Petition, and the Exhibits, have been renumbered but are otherwise unchanged.

Finally, Nashua has made available Exhibits 1134 and 1135, not previously identified as Exhibits. Exhibit 1134 contains the resumes of Stephen Siegfried and Alyson Willans that are the subject of Nashua's *Motion for Leave to Substitute Witnesses*. Exhibit 1135 contains a document that Nashua reserves for use during cross examination. These Exhibits may be presented for identification purposes during the hearings. However, Nashua does not request that the Commission rule on their admissibility at this time. There are currently eight Exhibits that have been offered by other parties that were not exchanged by the January 3, 2007 deadline for disclosure of Exhibits. Nashua recommends that the Commission rule on admissibility of these or other Exhibits at the time they are offered for identification, or at the conclusion of the hearings in this proceeding.

If you have any questions, please contact me.

Very truly yours,



Justin C. Richardson, Esq.

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Enclosures

cc: Official Service List DW-04-048 (electronic mail only)

STATE OF NEW HAMPSHIRE  
BEFORE THE  
PUBLIC UTILITIES COMMISSION

*City of Nashua: Petition for Valuation Pursuant to RSA 38:9*

Docket No.: DW 04-048

**INSTRUCTIONS FOR ACCESSING NASHUA EXHIBITS**

End User FTP Server Instructions

**1.) You can connect using Internet Explorer via the link below:**

<ftp://DW04-048:Exhibits@files155.cyberlynk.net>

This will allow for dragging/dropping capabilities on any windows machine.

**2.) You can also connect to the FTP server using any standard FTP Client such as FTPVoyager, WSFTP, or CuteFTP. To connect using your FTP Client use the settings below.**

FTP Host: files155.cyberlynk.net  
Username: DW04-048  
Password: Exhibits

If you do not have an FTP client you can purchase or download a FREE trial copy via the link below:

<http://www.ftpcientlisting.com>

**3.) You can also use the Web Based JAVA FTP Client from any Windows computer:**

<http://files155.cyberlynk.net/client>

Username: DW04-048  
Password: Exhibits

CSTATE OF NEW HAMPSHIRE  
BEFORE THE  
PUBLIC UTILITIES COMMISSION

*City of Nashua: Petition for Valuation Pursuant to RSA 38:9*

DW 04-048

**PETITIONER'S EXHIBIT LIST**

<b>Exhibit</b>	<b>Description</b>
EX1001	Testimony of Brian S. McCarthy - Nov. 22, 2004 (as revised Feb 10, 2006 per Order No. 24,555)
EX1002	Testimony of George E. Sansoucy - November 22, 2004
EX1003	Testimony of Steven L. Paul - November 22, 2004
EX1004	Testimony of Steven A. Adams - November 22, 2004 (as revised Feb 10, 2006 per Order No. 24,555)
EX1005	Testimony of Philip G. Ashcroft, David W. Ford, P.E., Robert R. Burton, and Paul F. Noran - January 12, 2006
EX1005A	EXHIBIT A to Testimony of Philip G. Ashcroft, David W. Ford, P.E., Robert R. Burton, and Paul F. Noran - January 12, 2006
EX1005B	EXHIBIT B to Testimony of Philip G. Ashcroft, David W. Ford, P.E., Robert R. Burton, and Paul F. Noran - January 12, 2006
EX1005C	EXHIBIT C to Testimony of Philip G. Ashcroft, David W. Ford, P.E., Robert R. Burton, and Paul F. Noran - January 12, 2006
EX1006	Testimony of Stephen R. Gates, P.E., DEE, Paul B. Doran, P.E., and Jack M. Henderson, P.E. (RW Beck & Tetra Tech) - January 12, 2006
EX1007	Testimony of George E. Sansoucy, P.E. and Glenn C. Walker - January 12, 2006
EX1007A	Testimony of George E. Sansoucy, P.E. and Glenn C. Walker - January 12, 2006. Appraisal Report
EX1007B1	Testimony of George E. Sansoucy, P.E. and Glenn C. Walker - January 12, 2006. Exhibits to Appraisal Report (Part 1 of 2)
EX1007B2	Testimony of George E. Sansoucy, P.E. and Glenn C. Walker - January 12, 2006. Exhibits to Appraisal Report (Part 2 of 2)
EX1007C	Testimony of George E. Sansoucy, P.E. and Glenn C. Walker - January 12, 2006. Exhibits to Testimony GES 2 – end
EX1008	Reply Testimony of Nashua - Carol Anderson & Ruth Raswyck - May 22, 2006
EX1009	Reply Testimony of Nashua - Steven L. Paul, Esq. - May 22, 2006.
EX1010	Reply Testimony of Nashua - Brendan Cooney & Exhibits - 5/22/06
EX1011A	Reply Testimony of Nashua - Allan Fuller & Exhibits - 5/22/06
EX1011B	Reply Testimony of Nashua - Allan Fuller & Exhibits - 5/22/06
EX1012	Reply Testimony of Nashua - Katherine Hersh, Brian McCarthy and Jack M. Henderson - 5/22/06

EX1013	Reply Testimony of Nashua - Philip G. Ashcroft, David W. Ford, PE and Paul F. Noran, PE - 5/22/06
EX1014	Reply Testimony of Nashua - Bernard Streeter, David Rootovich & Brian McCarthy - 5/22/06
EX1015	Reply Testimony of Nashua - George E. Sansoucy, PE and Glenn C. Walker - 5/22/06 REDACTED COPY
<b>EX1015</b>	Reply Testimony of Nashua - George E. Sansoucy, PE and Glenn C. Walker - 5/22/06. <b>CONFIDENTIAL</b>
EX1016A	Reply Testimony of Nashua - Streeter, Rootovich & Sansoucy - 7/20/06
EX1016B	Reply Testimony of Nashua - Streeter, Rootovich & Sansoucy - 7/20/06
EX1017	Update Testimony of Nashua - George E. Sansoucy and Glenn C. Walker - 11/14/06
EX1018	Reserved
EX1019	Brian McCarthy Response to PWW Data Requests, Set 1 - selected.
EX1020	Brian McCarthy Response to PWW Data Requests, Set 3 – selected
EX1021	Brian McCarthy Response to Staff Data Requests Set 1 – selected
EX1022	Brian McCarthy Response to Staff Data Requests Set 2 – selected
EX1023	Brian McCarthy Response to Staff Data Requests Set 4 – selected
EX1024	Brian McCarthy Response to MRWC 1-1, 1-2
EX1025	Bernard Streeter, David Rootovich, Brian McCarthy Response to PWW Data Requests Set 4 – selected
EX1026	Bernard Streeter, David Rootovich, Brian McCarthy Response to PWW Data Requests Set 5 – selected
EX1027	Bernard Streeter, David Rootovich, Brian McCarthy Response to Staff Data Requests Set 4 – selected
EX1028	Bernard Streeter, David Rootovich, Brian McCarthy Response to Staff Data Requests Set 5 - selected
EX1029	Steven Adams Response to PWW Set 1 – selected
EX1030	Brendan Cooney Response to PWW Set 5 – selected
EX1031	Steven Paul Response to PWW Set 1 – selected
EX1032	Steven Paul Response to PWW Set 2 – selected
EX1033	Steven Paul Response to PWW Set 5 – selected
EX1034	Allan Fuller Response to PWW Set 5 selected
EX1035	Allan Fuller Response to Staff Set 5 – selected
EX1036	Carol Anderson, Ruth Raswyck /Nashua's Response to PWW Set 5 selected
EX1037	Carol Anderson, Ruth Raswyck Response to Staff Set 4 selected
EX1038	Katherine Hersh, Brian McCarthy, Jack Henderson Response to PWW Set 5 selected
EX1039	Katherine Hersh, Brian McCarthy, Jack Henderson Response to Staff 4 selected
EX1040	Katherine Hersh, Brian McCarthy, Jack Henderson Response to Staff Set 5 selected
EX1041	George Sansoucy, Glenn Walker / Nashua's Response to PWW Set 1 selected
EX1042	George Sansoucy, Glenn Walker PWW Set 2 selected

EX1043	George Sansoucy, Glenn Walker PWW Set 5 selected.
EX1044	George Sansoucy, Glenn Walker Response to Staff 1 selected.
<b>EX1045</b>	George Sansoucy, Glenn Walker Response to Staff Set 3 selected <b>CONFIDENTIAL</b>
<b>EX1046</b>	George Sansoucy, Glenn Walker Response to Staff Set 4 selected <b>CONFIDENTIAL</b>
EX1047	Reserved
EX1048	Reserved
EX1049	Stephen Gates, Paul Doran, Jack Henderson / Response to PWW Set 3 selected
EX1050	Stephen Gates, Paul Doran, Jack Henderson Response to Staff Set 4 selected.
EX1051	Philip Ashcroft, Paul Noran, Robert Burton, David Ford Response to PWW Set 3 selected
EX1052	Philip Ashcroft, Paul Noran, Robert Burton, David Ford Response to PWW Set 4 selected
EX1053	Philip Ashcroft, Paul Noran, Robert Burton, David Ford Responses to PWW Set 5 selected
EX1054	Philip Ashcroft, Paul Noran, Robert Burton, David Ford Response to Staff Set 4 selected
EX1055	PWW's Responses to Nashua 5-22 (suppl.), 5-23, 5-26, 5-28, 5-29
EX1056	PWW's Response to Nashua 7-15
EX1057	PWW's Response to Staff 3-16
EX1058	PWW's Response to Staff 4-19 (Att. PW 020557-020560)(FTP), 4-19 (suppl.)
EX1059	Arel Telegraph Article re: superior offer (FTP)
EX1060	PWW's Response to Nashua 3-8, 3-9
<b>EX1061</b>	<b>PWW Response to Nashua 4-10 CONFIDENTIAL</b>
EX1062	PWW Response to Nashua 5-1, 5-2, 5-3
EX1063	PWW Response to Staff 3-1
EX1064	PWW Response to Nashua 2-5 (inc. att.), 2-7
EX1065	PWW Response to Nashua 4-53 (att. 021731-021735)(FTP)
EX1066	PWW Response to Nashua 7-13
EX1067	PWW Response to Staff 3-11
EX1068	PWW Response to Staff 4-2, 4-13
EX1069A	PWW 2004 Annual Report (FTP)
EX1069B	PWW 2004 Annual Report (FTP)
EX1070	PWW 2005 Annual Report (FTP)
EX1071	PWW Response to Nashua 3-84, 3-85, 3-89, 3-90
EX1072	PWW Response to Nashua 3-46, 3-47, 3-48, 3-50, 3-51, 3-52
EX1073	PWW Response to Nashua 4-16
EX1074	PUC Order No. 24, 649 (FTP)
<b>EX1075</b>	<b>PWW to Nashua 3-11 (supp.), 3-109 (att. PW 013797-013808)(FTP) CONFIDENTIAL</b>
EX1076	PWW to Nashua 4-22 (supp.), 4-48, 4-49

<b>EX1077</b>	<b>PWW to Staff 3-9, 3-22, 3-23, 3-24 CONFIDENTIAL</b>
EX1078	PWW Response to Nashua 3-117 (att. PW 015096-016312)(FTP), 3-126 (att. PW 016314-016323)(FTP), 3-183 (att. PWW 016833)(FTP)
EX1079	PWW Response to Nashua 4-35 (att. PW 021688-021693)(FTP)
EX1080	PWW Response to Nashua 8-3, 8-6, 8-8, 8-9
EX1081	Pratt, Reilly & Schweih, Valuing a Business, 4th Ed. (McGraw Hill, 2000) (Reserved)
EX1082	The Appraisal of Real Estate, 12th Ed. (The Appraisal Institute, 2001) (reserved)
EX1083	Hayward, Valuing a Water Utility, NAWC, 2000) (reserved)
EX1084	Peoria 2003 Valuation (FTP)
EX1085	PUC Order 24,562, Tilton Northfield Aqueduct (FTP)
EX1086	Southern NH Water v. Hudson, 139 NH 139 (1994)(FTP)
EX1087	PWW Response to Nashua 5-11, 5-12, 5-13, 5-14, 5-17, 5-18, 5-19
EX1088	PWW Response to Nashua 7-5, 7-6, 7-8, 7-9, 7-11
EX1089	PWW Response to Nashua 4-52
EX1090	PWW Response to Nashua 3-127
<b>EX1091</b>	<b>PWW Response to Nashua 4-3 CONFIDENTIAL</b>
<b>EX1092</b>	<b>PWW Response to Nashua 4-5 CONFIDENTIAL</b>
<b>EX1093</b>	<b>PWW Response to Nashua 3-21 v. 1 CONFIDENTIAL</b>
<b>EX1094</b>	<b>PWW Response to Nashua 4-7 CONFIDENTIAL</b>
<b>EX1095A</b>	<b>PWW Response to Nashua 4-12 (4 files) CONFIDENTIAL</b>
<b>EX1095B</b>	<b>PWW Response to Nashua 4-12 (4 files) CONFIDENTIAL</b>
<b>EX1095C</b>	<b>PWW Response to Nashua 4-12 (4 files) CONFIDENTIAL</b>
<b>EX1095D</b>	<b>PWW Response to Nashua 4-12 (4 files) CONFIDENTIAL</b>
EX1096	Reilly Sales Analysis
EX1097	USPAP Advisory Opinion
EX1098	Reserved
EX1099	Tapping Public Assets FAQ February 2003
EX1100	2002 Merrimack Master Plan Update
EX1101	Complaint; SEC v. Arel; USDC #04-475
EX1102	NHDES Model Watershed Rules
EX1103	Design Criteria November 2003
EX1104	Limiting Impervious Surface - RPC-o5 September 2001
EX1105	Nashua Manual Complete - Alt. Stormwater Management
EX1106	Nashua Telegraph article – Rain Gardens July 2005
EX1107	NEIWPC 2003 Annual Report
EX1108	EPA Application Package 2002
EX1109	CEI DRAFT Watershed Management Plan - July 1997
EX1110	DES Pennichuck VRAP Report 2005
EX1111	The Source Fall 2006
EX1112	Pennichuck Water In Pond NEWWA Annual 2005 Excerpts
EX1113	Pollutant Loading Analysis
EX1114	Project Narrative

EX1115	Transcript of Pennichuck 2005 Earnings Conference
EX1116	Pennichuck Brook Watershed.
EX1117	Pennichuck CCRs
EX1118	Veolia Renewals & Awards.
EX1119	Pennichuck Violations - NHDES.
EX1120	Smartwater
EX1121	NH/SEC Investigation files.
EX1122	USGS Report
EX1123	USGS Report Plate 4 (section)
EX1124	USGS Report Plate 4 (legend)
EX1125	Sanderson Farms Development
EX1126	2003 Article Interstate Water Report
EX1127	Westwood Park LLC
EX1128	Deeds
EX1129	Veolia Articles
EX1130	United Water Articles
EX1131	American Water Articles
EX1132	Allocation, DW06-073 Documents and Misc.
EX1133	Pennichuck Correspondence
EX1134	Resumes of Stephen Siegfried and Alyson Willans.
EX1135	Correspondence from Comprehensive Environmental re: Holts Pond.

STATE OF NEW HAMPSHIRE  
BEFORE THE  
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*City of Nashua: Petition for Valuation Pursuant to RSA 38:9*

DW 04-048

**EXHIBIT LIST OF INTERVENORS SUPPORTING PETITION**

<b>Exhibit</b>	<b>Description</b>
EX2001	Pressly Testimony April 22, 2005
EX2002	Pressly Testimony January 12, 2006
EX2003	Pressly Testimony May 22, 2006
EX2004	Exhibit to May 22, 2006 Pressly Testimony (Manoian Report)
EX2005	McHugh Testimony April 22, 2005
EX2006	Scanlon Testimony April 22, 2005