

Professional Association

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September 26, 2007

By Hand Delivery



OFFICES IN: MANCHESTER CONCORD PORTSMOUTH

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:

In accordance with Pennichuck's Motion to Allow Donald Ware to Adopt a Portion of the Pre-Filed Direct Testimony of Donald Correll, I enclose seven copies of the Revised Direct Testimony of Donald L. Ware dated February 27, 2006. Mr. Ware's February 27, 2006 testimony was previously marked as Exhibit 3014 in this matter; the enclosed testimony will become the new Exhibit 3014. The exhibits that were attached to Mr. Correll's February 27, 2007 testimony, which were marked as Exhibits 3012A, 3012B and 3012C, have been adopted by Mr. Ware and otherwise will remain the same.

I appreciate your assistance with this matter. Please do not hesitate to call me with any questions.

Very truly yours, mar DKin

Sarah B. Knowlton

cc: Service List Donald Ware Duane Montopoli Donald Correll

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