

EXHIBIT B

April 3, 2006

To: David Fredette
Treasurer-Tax Collector

From: Ruth Raswyck
Deputy Tax Collector-Deputy Treasurer

RE: Problems with Meter Readings

PWW staff has told Denise the following groups have problems with the meter readings and they will have to be reviewed extensively.

	# Of Accts
Group 8	1670
Group 9	1120
Group 10	1432
Group 11	1052
	<u>5,274</u>

1/3 of the 18,000 Accounts may be affected This is twice the amount of the last problem we had where extensive review had to be done on each account prior to the bill going out to our customer - Overtime will need to be paid to accomplish this.

When this happened in 2002 PWW stated in their letter to us - they were taking steps to insure this would never happen again.

See small sample of accounts attached for Group 10

Ruth
CC: Denise Lieberman

EXHIBIT B

Date: 12-13-2005

REPORT NEGATIVE

City of Nashua, New Hampshire

REPORT OF NEGATIVE OR "NO METER" FLAGGED SEWER CONSUMPTIONS

With Group Page: 1 10

Account#	Customer Name	Service Address	Group#	Meter Reading Size Date	Period Consumption	No Service
00011201	ST CHRISTOPHERS CHURCH	64 MANCHESTER ST	10	01 20051125	-3	
00041001	ROBERT A EASTMAN	10 CUSHING AVE	10	01 20051201	-6	
00073404	ANDY GONZALEZ	57-57 1/2 AMHERST ST	10	01 20051201	-61	
00118705	CARLINA AGOSTO	46 ABBOTT ST	10	01 20051201	-1	
00202603	DHG ASSOCIATES	151 CONCORD ST	10	01 20051120	-26	
00208104	DEAN ORNA	22 MANCHESTER ST	10	01 20051130	-16	
00213803	PAUL BRIAND	29 AMHERST ST	10	01 20051201	-17	
00242302	CURT LAFRANKE	31 CHARLOTTE AVE	10	01 20051230	-39	
00243706	KIM GUERTIN	137 MANCHESTER ST	10	01 20051130	-6	
00268802	JOSEPH F WALCH III	6-8 CUSHING AVE	10	01 20051201	-23	
00355305	DOMINIC MORELLO	14 CUSHING AVE	10	01 20051201	-4	
00365401	HELEN EVANGELINE	41 ABBOTT ST	10	01 20051201	-5	
00430202	LORETTA M COFFEE TRUSTEE	144 CONCORD ST	10	01 20051123	-28	
00439804	ROBERT DURANT JR	109 MANCHESTER ST	10	01 20051130	-1	
00475604	STEPHEN ROLT	10 FRENCH ST	10	01 20051130	-7	
00507602	KENNETH A BOURQUE	9 BELL ST	10	01 20051120	-9	
00518103	KAREN J PATTEN	16 BROOKLINE ST	10	01 20051120	-8	
00562703	HEIDI R KEATH	3 CHARLOTTE ST	10	01 20051201	-4	
00564901	ARLINE M FITCH	9 SHERMAN ST	10	01 20051130	-2	
00591501	ALAN KOPKA	20 CHARLOTTE AVE	10	01 20051130	-11	
00609503	CLAIRE A MCNAIR	16 BELL ST	10	01 20051128	-9	
00610501	LAWRENCE R MEEMAN	10 ASHLAND ST	10	01 20051128	-18	
00649901	STANLEY VANDERLOSE	2 CHARLOTTE ST	10	01 20051201	-46	
00670901	PATRICIA KREMAN	7 MEADE ST	10	01 20051201	-5	
00677401	SOPHIE MARANDOS	42 CUSHING AVE	10	01 20051201	-10	
00699101	C SCOTT MONROE	7 BURGESS ST	10	01 20051201	-0	
00791804	JAY S & JENNIFER R WILLIAM	25 TUFTS DR	10	01 20051201	-3	
00843604	ROBERT C & CHRISTAL FAUCI	57 WATSON ST	10	01 20051123	-6	
00846901	JOHN P KIRGAN	10 MEADE ST	10	01 20051123	-14	
00848402	CHARLOTTE R VINCENT	6 SHERMAN ST	10	01 20051130	-8	
00853302	RAYMOND TOURIGNY	29 BURGESS ST	10	01 20051123	-7	
00854602	JOHN C VANDOR	10 BURGESS ST	10	01 20051123	-15	
00857701	NELLIE M. WIKULIS	26 BURGESS ST	10	01 20051123	-15	
00857901	BERNARD J MCLUCKLIN	58 COX ST	10	01 20051123	-2	
00858005	DARREN LABEL	57 COX ST	10	01 20051123	-9	
00860302	CHRISTOPHER SOUSA	35 TERRY ST	10	01 20051123	-11	
00876004	EDWARD & SHARON DOWNS	30 WELLMAN AVE	10	01 20051123	-9	
00903701	CLAYTON ANDERSON	17 RANCOURY ST	10	01 20051123	-1	
00968508	ROBERT J DELUCCIA JR	32 DAMON AVE	10	01 20051128	-36	
01012402	GILBERT P BEMIS	46 SHERRI-ANN AVE	10	01 20051130	-15	
01017702	ROBERT GILLIS	36 SHERRI-ANN AVE	10	01 20051130	-5	
01028902	GERARD SIROIS	40 SHERRI-ANN AVE	10	01 20051130	-21	
01061201	MRS EDITH HOLMES	40 SHERRI-ANN AVE	10	01 20051130	-5	
01078501	ROBERT CORBIN	20 COX ST	10	01 20051123	-27	
01089704	DEANIS M DRUIN	42 DAMON AVE	10	01 20051128	-2	
01269501	SOPHIE RAUDONIS	136 MANCHESTER ST	10	01 20051130	-10	
01362704	FURD IDRIZOVIC	134 MANCHESTER ST	10	01 20051130	-13	
01367803	CAROLINE KREFT	130 MANCHESTER ST	10	01 20051120	-4	
025202	PLUS COMPANY	7 DAMON AVE	10	01 20051128	-1	
035202	JOHN E SKIFF SR	1 GETTYBURG DR	10	01 20051128	-20	

EXHIBIT B

..-13-2005

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REPORT WGSWRCON

City of Nashua, New Hampshire

REPORT OF NEGATIVE OR "NO METER" FLAGGED SEWER CONSUMPTIONS

Account#	Customer Name	Service Address	Group#	Meter Reading Size	Period Date	No Consumption	Service
01541801	ELIZABETH COLBURN	12 LEE ST	10	01	20051130	-19	
01570002	RONALD LAVALLEE	6 GETTYSBURG DR	10	01	20051128	-3	
01582901	NORMAN MORIN	4 ACADEMY DR	10	01	20051128	-5	
01692205	SCOTT COENRINGER	3 DINSMORE ST	10	01	20051126	-51	
01820103	CAROLE A FREJUVANT	9 BEAUVUE AVE	10	01	20051130	-9	
01990107	WILLIAM C & LAURIE A ROGER	9 NATHAN CT	10	01	20051128	-1	
02142803	ROBERT, DIANE & FAY RANDAL	46 DAMON AVE	10	01	20051128	-1	
02335101	BRIAN CAMPBELL	16 BEAUVUE AVE	10	01	20051130	-F1	
02361201	NASHUA HISTORICAL SOCIETY	5 ABBOTT ST	10	02	20051130	32	IM
00680704	CITY OF NASHUA	14 COURT ST	16	05	20051128	20	MU
00677601	CITY OF NASHUA	PARK RANOCOURT ST	16	01	20051129	2	MU
01276701	CITY OF NASHUA	2 COURT ST	16	06	20051128	40	MU
02017103	CITY OF NASHUA	207 MANCHESTER ST	16	07	20051129	70	MU
02143301	CITY OF NASHUA	100 CONCORD ST	16	03	20051128	5	MU
00449604	RENE GUDONOV	7 DARTMOUTH ST	10	01	20051128	17	R
00454904	JOSEPH B LAMERE & EADINE H	3 ASHLAND ST	10	01	20051128	16	R
00559802	BETTY ACKERMAN	41 BEAUVUE AVE	10	01	20051130	9	R
00606904	MARK & TERRY WILLIAMS	171 CONCORD ST	10	01	20051128	6	R
00676805	CONNIE DIMONS	21 CORNELL RD	10	01	20051201	14	R
00751403	VALERIE WELLINGER	37 DAMON AVE	10	01	20051128	18	R
00771402	SCOTT & DEBORAH RECORD	76 BEAUVUE AVE	10	01	20051201	22	R
00810701	AUDREY BARNMAN	7 SHERIDAN CT	10	01	20051130	44	R
00834403	MARY & VINNIE FREFLOVE	50 BEAUVUE AVE	10	01	20051201	70	R
00882305	PAUL & LEANNE CLARK	35 DATES DR	10	01	20051208	22	R
00889403	WILLIAM F GOERLICH	6 SYRACUSE RD	10	01	20051201	66	R
00889502	STACEY F WILLIAMS	3 SYRACUSE RD	10	01	20051201	16	R
01369302	RICHARD A WOHEL	47 DAMON AVE	10	01	20051128	18	R
01397103	BONNIE J KOFF	11 MILK ST	10	01	20051130	32	R
01348404	BONNIE BENJAMIN	48 STILLWATER DR	04	01	20051207	1	R
01386802	LINDA STANLEY	53 BRINTON DR	10	01	20051128	16	R
01389206	MICHAEL & ELIZABETH LEMMON	21 BRINTON DR	10	01	20051128	25	R
02442502	DAVID & GAIL FREUND	1 SMYTHFIELD TER	10	01	20051130	39	R
00051004	PERGIAN AND GALLERIES	59-61 B PEARL ST	16	02	20051128	4	X
00191302	CHRISTIAN SWANSON	1108 CONCORD ST	10	03	20051128	59	X
00193702	MARGARET M NICKOK	152 CONCORD ST	10	01	20051128	7	X
00127101	THE RETEC GROUP INC	PANNICUCK ST	16	06	20051201	-99	X
00633201	SHIPLEY'S FLOWERS AND SUIT	138 CONCORD ST	10	01	20051123	10	X
00634401	JAMES DUBOWIK	1 HILLSIDE DR	10	01	20051130	35	X
00673701	RICHARD ALLARD	134 HILLS FERRY RD	10	01	20051123	7	X
00704402	THOMAS LAVOIE	22 METROPOLITAN AVE	10	01	20051123	44	X
00731802	FRANCIS W ALLING	16 METROPOLITAN AVE	10	01	20051123	1	X
00933001	THEODORE SULLIVAN	14 METROPOLITAN AVE	10	01	20051123	11	X
00964801	CARL A QUINCY DE	57 SHERRI-ANN AVE	10	01	20051130	10	X
01006701	LUCILLE A COVEY	24 LAFRANCE AVE	10	01	20051201	7	X
01237901	JOSEPH J BOLGER	24A LAFRANCE AVE	10	01	20051201	9	X
01285802	LAW REALTY	17 TANGUAY AVE	16	01	20051128	2	X
01406701	JOHN OST	25 LAFRANCE AVE	10	01	20051201	22	X
01415103	MICHAEL & MARIA GAGNON	27 LAFRANCE AVE	10	01	20051201	17	X
0161301	GROTON ROAD COUNTRY CLUB	3 W GROTON RD	06	01	20051201	4	X

TOTAL P.04

EXHIBIT B**Pennichuck Water**

4 Water Street
PO Box 448
Nashua, NH 03061 0448
603 882 5191
800 553 5191
Fax 603 882 4125
www.pennichuck.com

August 1, 2002

Mr. David Fredette, Treasurer
City of Nashua
P.O. Box 2019
229 Main Street
Nashua, NH 03061-2019

Re: Meter readings-winter quarter 2002

Dear David:

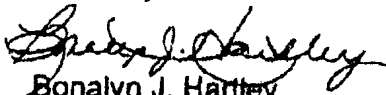
We understand that approximately 2,500 customers were affected by incorrect readings during the period November 2001 through May 2002. As we stated previously, the cause for the misreadings was apparently "human error". We have a new meter reader that started last fall and we discovered an unacceptable level of inconsistencies in the meter readings.

We have recommended that the City use the previous winter's consumption as a basis for billing the 2,500 accounts that were affected or to take an average of the latest two readings. We regret the inconvenience that this has caused the City and we have since taken steps to correct the situation so that it will not happen again. We are also available to assist the City in making these corrections.

In addition, we accept full responsibility for this inconvenience and have decided to offer the City a credit of four months towards your sewer consumption fee. The credit will begin with the August 2002 billing through November 2002. The average sewer consumption fee is approximately \$6,300 per month providing a credit to the City of approximately \$25,200.

If we can be of further assistance, please feel free to call me directly.

Sincerely,



Bonalyn J. Hartley
Vice President Administration

cc. Stephen J. Densberger