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May 24, 2011

Debra A. Howland
Executive Director
Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

Re: Appointment of Staff Advocate
Docket No. DW 11-026



Dear Ms. Howland:

The Town of Merrimack supports the appointment of Mark A. Naylor as Staff Advocate in this proceeding. As was evident in the recent technical session, there are several substantial and unresolved issues arising from this proceeding. The Town of Merrimack and other intervening parties do not have adequate resources to retain experts and others with a daily familiarity of some of the financial filings of other dockets which will affect the current docket (including currently pending rate cases, test year information and annual reports) without undue expense. Nor can the intervenors cost effectively analyze all of the information required to bring some common understanding of the risk allocation and rate stability issues this docket presents. This is a burden that should not be shifted to the intervenors and should be borne by those parties who will gain from this transaction, the City of Nashua and the Pennichuck Corporation. Mr. Naylor has the background and ability to undertake these responsibilities.

We trust that this letter of support will be entered in the docket and considered when any decision is made involving the appointment of the Staff Advocate. Service has been made upon the service list by electronic delivery as part of this filing.

BOUTIN ALTIERI, P.L.L.C.

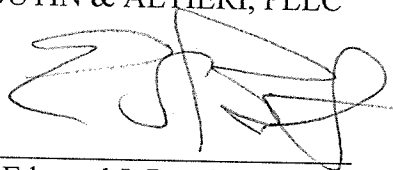
An original and 7 copies of this letter has been sent to the Commission via U.S. Mail this date.

Respectfully submitted,

TOWN OF MERRIMACK

By, BOUTIN & ALTIERI, PLLC

By,


Edmund J. Boutin

EJB/alm

cc: Service List