THE STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION 21 S. Fruit Street, Suite 10 Concord, N.H. 03301-2429

August 30, 2011

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

> Re: DW 11-026 City of Nashua, et als. Joint Petition for Approval to Acquire Stock of Pennichuck Corporation Staff Testimony

Dear Ms. Howland:

Attached please find for filing the direct testimony of Mark A. Naylor, Director of the Gas & Water Division, on behalf of Staff. This filing is pursuant to the approved procedural schedule in this docket.

Thank you in advance for your assistance with this matter.

Sincerely,

Marcia aB Thunberg

Marcia A. B. Thunberg Staff Attorney

cc: Service List (electronically) Claire McHugh (hard copy) Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH 1-800-735-2964

> Website: www.puc.nh.gov

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