

STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

City of Nashua: Petition for Valuation Pursuant to RSA 38

DW 04-048

LIST OF ALL EXHIBITS ADMITTED INTO EVIDENCE

EXH #	DESCRIPTION
1001	Testimony of Brian S. McCarthy - Nov. 22, 2004 (as revised Feb 10, 2006 per Order No. 24,555)
1002	Testimony of George E. Sansoucy - November 22, 2004
1003	Testimony of Steven L. Paul - November 22, 2004
1004	Testimony of Steven A. Adams - November 22, 2004 (as revised Feb 10, 2006 per Order No. 24,555)
1005 1005A 1005B 1005C	Testimony of Philip G. Ashcroft, David W. Ford, P.E., Robert R. Burton, and Paul F. Noran - January 12, 2006
1006	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
1007 1007A 1007B1 1007B2 1007C 1007E	Testimony of George E. Sansoucy, P.E. and Glenn C. Walker - January 12, 2006
1008	Reply Testimony of Nashua - Carol Anderson & Ruth Raswyck - May 22, 2006
1009	Reply Testimony of Nashua - Steven L. Paul, Esq. - May 22, 2006.
1011 1011A 1011B	Reply Testimony of Nashua - Allan Fuller & Exhibits - 5/22/06
1012	Reply Testimony of Nashua - Katherine Hersh, Brian McCarthy and Jack M. Henderson - 5/22/06
1013	Reply Testimony of Nashua - Philip G. Ashcroft, David W. Ford, PE and Paul F. Noran, PE - 5/22/06
1014	Reply Testimony of Nashua - Bernard Streeter, David Rootovich & Brian McCarthy - 5/22/06

EXH #	DESCRIPTION
1015	Reply Testimony of Nashua - George E. Sansoucy, PE and Glenn C. Walker - 5/22/06 REDACTED COPY
1015	Reply Testimony of Nashua, George E. Sansoucy, PE and Glenn C. Walker May 22, 2006 CONFIDENTIAL
1016 1016A 1016B	Reply Testimony of Nashua, Streeter, Rootovich and Sansoucy July 20, 2006
1017	Update Testimony of Nashua, George E. Sansoucy and Glenn C. Walker November 14, 2006
1018	Unused. References to Exhibit 1018 were due to an error on the January 2007 Exhibit List. All such references should refer to Exhibit 1017.
1019	Brian McCarthy Response to PWW Data Requests, Set 1, selected
1025	Bernard Streeter, David Rootovich, Brian McCarthy Response to PWW Data Requests Set 4, selected
1026	Bernard Streeter, David Rootovich , Brian McCarthy Response to PWW Data Requests Set 5, selected
1027	Bernard Streeter, David Rootovich, Brian McCarthy Response to Staff Data Requests Set 4, selected
1028	Bernard Streeter, David Rootovich, Brian McCarthy Response to Staff Data Requests Set 5, selected (pp. 4-5)
1037	Carol Anderson , Ruth Raswyck Response to Staff Set 4, selected (pp. 3-4)
1041	George Sansoucy, Glenn Walker / Nashua's Response to PWW Set 1, selected
1043	George Sansoucy, Glenn Walker PWW Set 5, selected.
1051	Philip Ashcroft, Paul Noran, Robert Burton, David Ford Response to PWW Set 3, selected (pp. 3-15)
1052	Philip Ashcroft, Paul Noran, Robert Burton, David Ford Response to PWW Set 4, selected
1053	Philip Ashcroft, Paul Noran, Robert Burton , David Ford Responses to PWW Set 5, selected (pp. 138, 173)
1054	Philip Ashcroft, Paul Noran, Robert Burton, David Ford Response to Staff Set 4, selected (p. 34)
1055	PWW's Responses to Nashua 5-22 (suppl.), 5-23, 5-26, 5-28, 5-29
1056	PWW's Response to Nashua 7-15
1059	Arel Telegraph Article re: superior offer
1066	PWW Response to Nashua 7-13
1068	PWW Response to Staff 4-2, 4-13

EXH #	DESCRIPTION
1069A 1069B	PWW 2004 Annual Report
1070	PWW 2005 Annual Report
1071	PWW Response to Nashua 3-84, 3-94
1074	PUC Order No. 24,649
1075	PWW to Nashua 3-11 (supp.), 3-109 (att. PW 013797-013808) CONFIDENTIAL
1076	PWW to Nashua 4-22 (supp.), 4-48, 4-49
1081	Pratt, Reilly & Schweih, Valuing a Business, 4th Ed. (McGraw Hill, 2000) (Reserved)
1084	Peoria 2003 Valuation
1085	PUC Order 24,562, Tilton Northfield Aqueduct (FTP)
1091	Correll Response to 4-3 CONFIDENTIAL
1092	Correll Response to 4-5 CONFIDENTIAL
1093	Correll Response to 3-21 CONFIDENTIAL
1094	Correll Response to 4-7 CONFIDENTIAL
1095A 1095B 1095C 1095D	Correll Response to 4-12 CONFIDENTIAL .
1096	Chart of Sales
1097	USPAP. Complete USPAP, 2006 Ed. Introduced as Exh 3259 on 9/12/07.
1099	Tapping Public Assets FAQ, February 2003
1105	<i>Alternative Stormwater Management Methods</i>
1108	November 2002 PWW Watershed Initiative Grant Application
1109	July 1997 CEI Watershed Management Plan for PWW
1112	Excerpts <i>In Pond Flow Routing and Selective Depth Aeration</i>
1117	Pennichuck CCRs
1118	Veolia Renewals & Awards
1119	Pennichuck NHDES violations (as revised per transcript on 9/11/2007)
1121	NH Securities Regulators and U.S. SEC Investigation files
1122	USGS Report
1123	USGS Report Plate 4 (section) (Enlargement)
1124	USGS Report Legend
1127	Westwood Park, LLC

EXH #	DESCRIPTION
1128	Deeds
1129	Veolia Articles
1130	United Water Articles
1131	American Water Articles
1132	Cost Allocation & Regulated Water Systems (pp. 1-16 & 57-58).
1134	Stephen Siegfried & Alyson Willans Resumes
1135	Correspondence from Comprehensive Environmental, Inc.
1141	Dr. Allan Fuller's mark up of EX1016B
1143	PWW Response to Nashua Data Request 5-24
1144	Response to DR 5-1 PWW to Nashua
	Pressly Testimony April 22, 2005
2002	McHugh Testimony April 22, 2005
2003	Scanlon Testimony April 22, 2005
2004	Pressly Testimony January 12, 2006
2005	Pressly Testimony May 22, 2006
2006	Exhibit to May 22, 2006 Pressly Testimony (Manoian Report)
2007	McHugh 8/27/07 supplemental filing
3001	Testimony of Donald L. Correll -1/12/06
3001A	Exhibits to Testimony of Donald L. Correll -1/12/06
3002	Testimony of Douglas Patch – 1/12/06
3002A	Exhibits to Testimony of Douglas Patch – 1/12/06
3003	Testimony of Bonalyn J. Hartley – 1/12/06
3003A	Exhibits to Testimony of Bonalyn J. Hartley – 1/12/06
3003B	Exhibits to Testimony of Bonalyn J. Hartley – 1/12/06 – Continued
3004	Testimony of Donald L. Ware – 1/12/06
3004A	Exhibits to Testimony of Donald L. Ware – 1/12/06
3005	Testimony of Eileen Pannetier – 1/12/06
3005A	Exhibits to Testimony of Eileen Pannetier – 1/12/06
3005B	Exhibits to Testimony of Eileen Pannetier – 1/12/06 - Continued
3005C	Exhibits to Testimony of Eileen Pannetier – 1/12/06 - Continued
3005D	Exhibits to Testimony of Eileen Pannetier – 1/12/06 - Continued

EXH #	DESCRIPTION
3005E	Exhibits to Testimony of Eileen Pannetier – 1/12/06 - Continued
3007	Testimony of Robert F. Reilly – 1/12/06
3007A	Exhibits to Testimony of Robert F. Reilly – 1/12/06
3007X	Confidential Pages to Testimony of Robert F. Reilly – 1/12/06
3008	Testimony of Richard Riethmiller - 1/12/06
3008A	Exhibits to Testimony of Richard Riethmiller - 1/12/06
3009	Testimony of Harold Walker, III – 1/12/06
3009A	Exhibits to Testimony of Harold Walker, III – 1/12/06
3010	Testimony of John F. Guastella – 1/12/06
3010A	Exhibits to Testimony of John F. Guastella – 1/12/06
3010X	Confidential Pages to Testimony of John F. Guastella – 1/12/06
3011	Testimony of Russell Thibeault - 1/12/06
3011A	Exhibits to Testimony of Russell Thibeault - 1/12/06 – Continued
3011B	Exhibits to Testimony of Russell Thibeault - 1/12/06 – Continued
3011C	Exhibits to Testimony of Russell Thibeault - 1/12/06 – Continued
3011D	Exhibits to Testimony of Russell Thibeault - 1/12/06 – Continued
3011E	Exhibits to Testimony of Russell Thibeault - 1/12/06 – Continued
3011F	Exhibits to Testimony of Russell Thibeault - 1/12/06 – Continued
3011G	Exhibits to Testimony of Russell Thibeault - 1/12/06 – Continued
3011H	Exhibits to Testimony of Russell Thibeault - 1/12/06 – Continued
3012	Testimony of Donald L. Correll – 2/27/06 (revised)
3012A	Testimony of Donald L. Correll – 2/27/06
3012B	Exhibits to Testimony of Donald L. Correll – 2/27/06
3012C	Exhibits to Testimony of Donald L. Correll – 2/27/06 – Continued
3013	Testimony of John Joyner – 2/27/06
3013A	Exhibits to Testimony of John Joyner – 2/27/06
3014	Testimony of Donald L. Ware – 2/27/06 (revised)
3014A	Exhibits to Testimony of Donald L. Ware – 2/27/06
3015	Reply Testimony of Donald L. Ware - 5/22/06
3015A	Exhibits to Reply Testimony of Donald L. Ware - 5/22/06
3015B	Exhibits to Reply Testimony of Donald L. Ware - 5/22/06 – Continued
3015C	Exhibits to Reply Testimony of Donald L. Ware - 5/22/06 – Continued
3015D	Exhibits to Reply Testimony of Donald L. Ware - 5/22/06 – Continued

EXH #	DESCRIPTION
3015E	Exhibits to Reply Testimony of Donald L. Ware - 5/22/06 – Continued
3015F	Exhibits to Reply Testimony of Donald L. Ware - 5/22/06 – Continued
3016	Reply Testimony of John F. Guastella - 5/22/06
3016A	Exhibits to Reply Testimony of John F. Guastella - 5/22/06
3016B	Exhibits to Reply Testimony of John F. Guastella - 5/22/06 – Continued
3016X	Confidential Exhibit to Reply Testimony of John F. Guastella – 5/22/06
3017	Reply Testimony of Robert F. Reilly – 5/22/06
3017A	Exhibits to Reply Testimony of Robert F. Reilly – 5/22/06
3018	Reply Testimony of Richard Riethmiller – 5/22/06
3019	Limited Update Testimony of Donald L. Ware – 11/14/06
3020	Limited Update Testimony of John F. Guastella – 11/14/06 (with Exhibits)
3020X	Reserved
3021	Limited Update Testimony of Robert F. Reilly – 11/14/06
3021A	Exhibits to Limited Update Testimony of Robert F. Reilly – 11/14/06
3021B	Exhibits to Limited Update Testimony of Robert F. Reilly – 11/14/06 – Continued
3021X	Confidential Exhibit to Limited Update Testimony of Robert F. Reilly – 11/14/06
3022	Karen White Philadelphia Suburban Testimony 12/10/02 (Dep. Ex. 2)
3023	Jay Gonzalez 9/13/04 opinion letter re District bonding authority (Dep. Ex. 13)
3028	Sansoucy email to Streeter re other consultants – 9/1/04 (Dep. Ex. 37/77)
3032	Munck email to Sousa re PUC testimony – 11/22/04 (Dep. Ex. 62)
3033	Munck email to Streeter re PUC order – 1/22/05 (Dep. Ex. 63)
3034	Sansoucy web site page (Dep. Ex. 68)
3035	Sansoucy letter to Crombie re appraisal – 12/12/02 (Dep. Ex. 69)
3036	Sansoucy signed contract with Nashua – 3/19/04 (Dep. Ex. 70)
3038	Sansoucy email to Hersh with response to Hollis – 5/24/04 (Dep. Ex. 73)

EXH #	DESCRIPTION
3039	Munck email re corporate and web site matters – 6/23/04 (Dep. Ex. 74)
3041	Sansoucy contract amendment with Nashua – 5/05 (Dep. Ex. 78)
3043	Veolia proposal Section Six (alternative proposal) (Dep. Ex. 81)
3044	Veolia draft contract with Nashua – 12/23/05 (Dep. Ex. 83) – Part 1 of 2
3044A	Veolia draft contract with Nashua – 12/23/05 (Dep. Ex. 83) – Part 2 of 2
3045	Veolia price proposal with metrics – 9/6/05 (Dep. Ex. 84)
3046	Veolia proposal Section Five (experience) (Dep. Ex. 87)
3047	Beck draft subcontract with Tetra Tech (Dep. Ex. 91)
3049	Nashua wastewater bill (Dep. Ex. 101)
3050	PWW water bill (Dep. Ex. 102)
3052	Veolia answer to PWW DR 4-49 re O&M revenues (Dep. Ex. 106)
3053	Veolia draft presentation with organizational chart (excerpt) (Dep. Ex. 109)
3054	Veolia/Nashua MOU April 14, 2006 re additional services (Dep. Ex. 111)
3055	Aldermanic Water Committee minutes excerpt - 1/30/06 (Dep. Ex. 112)
3056	Professional Services Group Bridgeport press release (Dep. Ex. 114)
3057	Aldermanic Water Committee minutes excerpt - 9/6/05 (Dep. Ex. 116)
3060	Sansoucy PEU (Londonderry) valuation – 4/1/05 (Sans. Dep. Ex. 4)
3061	Sansoucy PWW (Nashua) valuation – 4/1/95 (Sans. Dep. Ex. 6)
3062	Sansoucy utility (Hooksett) valuation – 4/1/03 (Sans. Dep. Ex. 7)
3064	G. Walker sales approach work papers (G.Wal. Dep. Ex. 1)
3072	P to N – DR 1-27
3077	Re PWW supply of clean/affordable drinking water (P to N - DR 1-98)
3078	Re Nashua DPW no role re operations of PWW (P to N - DR 1-111)
3084	Nashua relationship to PUC regulation (P to N – DR 1-169)
3091	PWW credit for CIAC holdings (P to N – DR 3-17)
3095	P to N – DR 3-57

EXH #	DESCRIPTION
3100	The Appraisal of Real Estate (12 th Ed.), USPAP, Handy-Whitman, Bonbright text, Woolery text as authoritative (P to N – DR 3-66)
3102	Trended original cost limited by original cost information (P to N – DR 3-68)
3106	P to N – DR 3-72
3113	Nashua to supply the GIS system (P to N – DR 3-98)
3119	Sansoucy and Walker jointly responsible for reply testimony (P to N – DR 5-42)
3120	Customer service (P to N – DR 5-45)
3127	Nashua commitment re troubled water system (Staff to Nashua - DR 1-14)
3133	Nashua factors to take on a troubled system (Staff to Nashua - DR 2-7)
3138	PWW engineering overhead; employee benefits (Staff to Nashua - DR 3-23)
3144	Veolia employees in Nashua, elsewhere (Staff to Nashua - DR 4-53)
3146	New, troubled systems and water ordinance (Staff to Nashua - DR 4-94)
3158	PUC regulation of contracts; rate adjustments (AB to Nashua - DR 1-5)
3166	Re suggested conditions to Nashua re public interest (N to S – DR 6-61).
3179	Photos re Nashua street opening ordinance – attachment (N to P - DR 4-43)
3181	Press release re New Orleans and PSG (attachment PW 022031-32) (N to P - DR 5-4)
3187	PWW “brief overview” for union and non-union employees (confidential) (attachment) (S to P - DR 4-14)
3188	Pennichuck vs. PWW organizational chart (attachment) (confidential) (S to P - DR 4-15)
3197	Nashua aldermanic budget review committee March 16, 2004 excerpts (Mot. Lim. Ex. 12)
3197A	Nashua aldermanic budget review committee March 16, 2004 (complete)
3198	Nashua aldermanic special water committee June 29, 2006 minutes excerpts (Mot. Lim. Ex. 21)
3198A	Nashua aldermanic special water committee June 29, 2006 minutes (complete)

EXH #	DESCRIPTION
3199	Nashua aldermanic special water committee May 8, 2006 minutes excerpts (Sansoucy) (Mot. Lim. Ex. 22)
3200	Hanover Water Works October, 2001 valuation excerpts (Mot. Lim. Ex. 27)
3201	FERC Order February 14, 1985 consent order
3208	Munck letter to Szeman – undated
3212	Sansoucy Valuation of Utility Property presentation to NY State Real Property Tax Directors August 8, 1995 excerpts
3213	Nashua Audited Financial Report YE June 30, 2005 excerpts
3215	Nashua FY 2007 budget excerpts
3218	12/11/06 Nashua special aldermanic water committee minutes excerpt
3220	Mass. Office of Inspector General 2004 Annual Report excerpt
3221	Local 131 News Release re Indianapolis
3222	Atlanta v. Veolia July 11, 2006 complaint
3223	Veolia March 21, 2002 Indianapolis Contract excerpt with exhibits
3225	Local 131 May 12, 2004 collective bargaining agreement excerpts
3229	Nashua aldermanic special water committee minutes – 3/29/04
3234	Munck email to Anderson re financial plan – 11/9/04
3235	Sansoucy letter to Anderson re payment – 1/7/05
3238	Sansoucy water utility acquisition briefing to alderman – 12/28/04
3242	Nashua Telegraph articles re city government – 2006
3243	Nashua growth rate; bottling facilities (DW 02-12 Pennichuck to Nashua DR 1-29, 1-62)
3246	City of Nashua Draft Water Ordinance - 12/11/06
3247	Photograph of Pennichuck employees
3248	Sansoucy August 1994 valuation of EnergyNorth Natural Gas, Inc. excerpted
3249	Sansoucy August 1999 valuation of Tomhannock Reservoir excerpted
3250	Sansoucy November 19, 1996 valuation of Pittsfield Aqueduct Company, Inc. excerpted
3251	Sansoucy October 28, 1991 valuation of Pine Plains Water Company excerpted
3252X	Glenn Walker work papers N219593 to 222271
3254	Beck MOU
3255	Print out from website of City Tax Collector's Office

EXH #	DESCRIPTION
3256	Walker/Sansoucy signed certification
3257	III-F-1 from Veolia Proposal
3259	USPAP (7/1/06)
3260	Steckler letter
4001	Daniels Testimony
4002	Ruoff Testimony
4003	Hinch Testimony
4004	Nesbitt Testimony (A-B, retired)
4005	Agreement Between PWW & Merrimack Village District 12/16/96
4006	Agreement Between PWW & Merrimack Village District 5/17/04
4007	"Chart" produced during examination of Veolia panel
4008	Mills Testimony (A-B substitute for Nesbitt)
5001	Testimony of Mark A. Naylor – 4/13/06
5002	Testimony of Randall Knepper – 4/13/06
5003	Testimony of Amanda Noonan – 4/13/06
5005	Staff to Nashua DR 1-37
5006	Staff to Nashua DR 4-1, 4-2, 4-3, 4-20, 4-24, 4-25, 4-15, 4-26, 4-27, 4-9, 4-30, 4-31, 4-80, 4-89, 4-90, 4-91, 4-92, 4-93, 4-94, 4-96
5007	Staff to Nashua DR 5-7 (5-S1,5-S5), (5-S2), (5-S4), 5-15 (5-S3), 5-16
5009	PWW to Nashua DR 3-44, 3-45, 3-87, 3-94
5010	PWW to Nashua DR 4-1, 4-6, 4-8
5011	PWW to Nashua DR 5-96
5012	A-B to Nashua 1-1, 1-4, 1-6, 1-7, 1-8, 1-9, 1-10
5013	PWW to Bedford 1-9
5014	Nashua to Staff 6-1 through 6-66
5016	Large map
5017	Transcript of Ruth E. Raswyck
5018	Nashua response to Staff 4-22
5019	Nashua response to Staff 4-23
5021	Fuller Response to Staff Record Request dated September 10, 2007. Request No. Trans P33 L3-12