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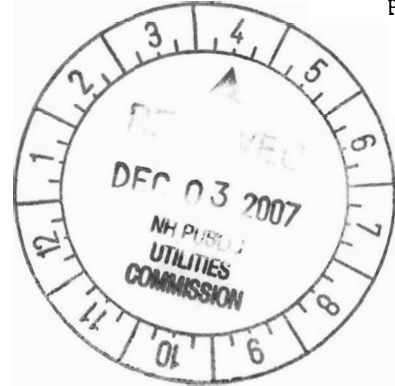
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December 3, 2007

**By Hand Delivery**

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:

Enclosed for filing in the above-captioned docket are an original and six copies of the Post-Hearing Reply Brief of the Pennichuck Companies. An electronic copy of the Brief will be forwarded to the Commission librarian.

Please feel free to contact me if you have any questions at all.

Very truly yours,

Steven V. Camerino

SVC:cb  
Enclosures

cc: Service List (via electronic mail)  
Duane Montopoli  
Donald Ware