



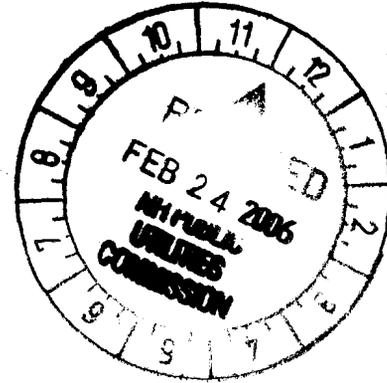
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February 23, 2006



OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH

Debra A. Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301

Re: DW 04-048; City of Nashua—Taking of Pennichuck Water Works, Inc.

Dear Ms. Howland:

I am writing in follow up to the City of Nashua's February 10, 2006 compliance filing pursuant to Order 24,555. Although Pennichuck Water Works, Inc. attempted to reach agreement with Nashua regarding the material to be redacted from Nashua's original filing, it was unable to do so. Rather than seek the Commission's involvement at this point to resolve those differences, Pennichuck takes no position on Nashua's compliance filing at this time but reserves the right to object to the relevance of Nashua's testimony at such later time as may be appropriate.

Thank you for your assistance with this matter. Please feel free to call me if you have any questions.

Very truly yours,

Sarah B. Knowlton

cc: Service List
Donald L. Correll, CEO and President