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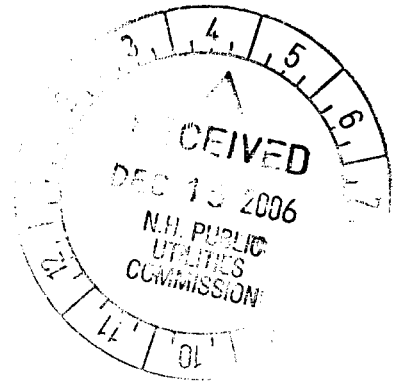
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December 15, 2006

## HAND-DELIVERED

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



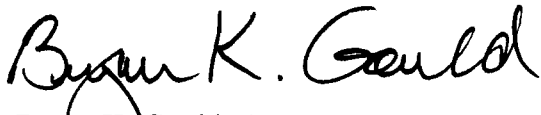
Re: Docket #DW 04-048  
City of Nashua's Petition for Valuation Pursuant to RSA 38:9

Dear Ms. Howland:

In lieu of an opening statement, the Town of Milford relies upon the prefiled testimony of Gary L. Daniels and William F. Ruoff filed with the Commission on January 12, 2006, as the explanation of its opposition of the proposed taking of Pennichuck Water Works, Inc., by the City of Nashua.

We have copied the service list both electronically and by mail.

Very truly yours,

  
Bryan K. Gould, Esq.

BKG:bmb

cc: Service List