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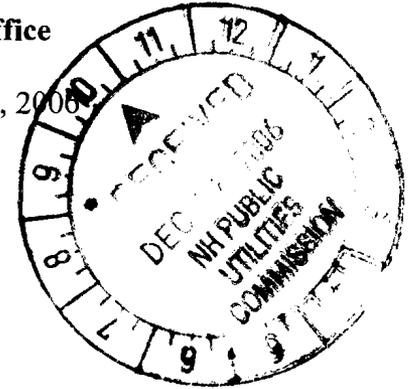
Please respond to the Portsmouth office

December 27, 2006

Via Electronic and U.S. Mail

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

RE: City of Nashua: *Petition for Valuation Pursuant to RSA 38:9*
Docket No. DW 04-048



Dear Ms. Howland:

The Commission's General Counsel wrote to you today concerning the November 20, 2006 Secretarial Letter issued in this proceeding and the requirement that the parties "confer prior to [the] hearing and pre-mark exhibits to be identified at [the] hearing as possible evidence."

Nashua agrees with the General Counsel's opinion that the November 20, 2006 letter was intended to require the pre-marking and exchange of *all* exhibits by January 3, 2006, including those used for cross-examination, not simply the pre-filed testimony. However, volume of such exhibits and number of parties in this proceeding is significant. Coordination and exchange of consecutively numbered exhibits on a single CD mailed to each of the approximately 32 persons or parties on the service list may be difficult.

I therefore suggest that Nashua, Pennichuck and the parties coordinate their pre-marked exhibits as follows consistent with the order of witnesses set forth in the November 27, 2006 Secretarial Letter:

Exhibits No.

- 1000-1999 Exhibits of the City of Nashua
- 2000-2999 Exhibits of Intervenors Supporting Petition
- 3000-3999 Exhibits of Pennichuck Water Works
- 4000-4999 Exhibits of Intervenors Opposing Petition
- 5000-5999 Exhibits of Staff, OCA.

December 27, 2006

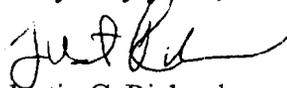
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If the parties submit proposed exhibit lists to Nashua and Pennichuck based on the above format, Nashua and Pennichuck can then ensure that exhibits are number consecutively within that framework and that duplicative exhibits are reduced and/or eliminated.

Furthermore, in prior filings, Nashua and Pennichuck have both made documents related to discovery and/or testimony available on the internet at FTP sites (see, e.g. Nashua's testimony at <ftp://Nashua2006:Nashua2006@files155.cyberlynk.net>). Nashua is willing, upon request, to use its FTP capacity to assist parties supporting its petition by making exhibits available on an FTP site. I also understand that Pennichuck may be able to assist parties opposed the Nashua's petition in a similar manner. This should make files available more readily than by sending CDs by first class mail to each person on the service list, or by email which has prohibitive file size limitations. Furthermore, to the extent that parties are unable to download files, Nashua would arrange to provide its exhibits upon request on CD and/or hard copy, as proposed by the General Counsel.

If you have any questions, please contact me.

Very truly yours,



Justin C. Richardson

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JCR

cc: Official Service List DW-04-048