

**Concord Office**

10 Centre Street  
PO Box 1090  
Concord, NH  
03302-1090  
603-224-7791  
1-800-640-7790  
Fax 603-224-0320

**Attorneys At Law**

Robert Upton, II  
Gary B. Richardson  
John F. Teague  
Russell F. Hilliard  
James F. Raymond  
Barton L. Mayer  
Charles W. Grau  
Margaret-Ann Moran  
Thomas T. Barry\*  
Bridget C. Ferns  
David P. Slawsky  
Heather M. Burns  
Matthew H. Upton  
Lauren Simon Irwin  
Kenneth J. Barnes  
Matthew R. Serge  
Justin C. Richardson  
Beth A. Deragon

\*Also Admitted In Virginia

*Frederic K. Upton*

Frederic K. Upton

**Hillsborough Office**

8 School Street  
PO Box 13  
Hillsborough, NH  
03244-0013  
603-464-5578  
1-800-640-7790  
Fax 603-464-3269

**Attorneys At Law**

Douglas S. Hatfield  
Margaret-Ann Moran  
Paul L. Apple

**North Conway Office**

23 Seavey Street  
PO Box 2242  
North Conway, NH  
03860-2242  
603-356-3332  
Fax 603-356-3932

**Attorney At Law**

Robert Upton, II

**Portsmouth Office**

159 Middle Street  
Portsmouth, NH  
03801  
603-436-7046  
Fax 603-431-7304

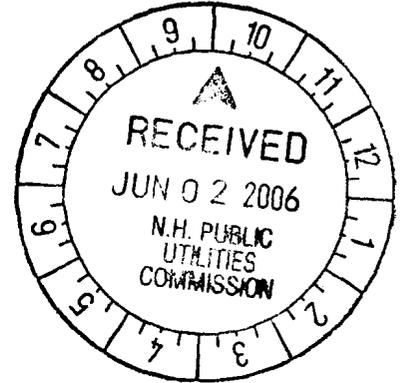
**Attorneys At Law**

Russell F. Hilliard  
Justin C. Richardson

**Upton  
& Hatfield** <sup>LLP</sup>  
ATTORNEYS AT LAW

**Please respond to the Portsmouth office**

June 1, 2006



**HAND DELIVERY**

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:

Enclosed for filing please find an original and eight copies of revised exhibits included with Nashua's May 22, 2006 Reply Testimony of Ms. Katherine Hersh et al. in this proceeding. I have also enclosed on CD an electronic copies of the May 22, 2006. A copy is being sent electronically and by first class mail to all persons on the Commission's official service list in this proceeding.

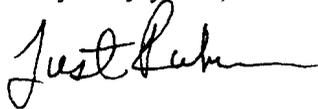
This filing is being made in response to the request of Staff Attorney Marcia Thunberg, Esq. The revised exhibits contained herein consist of the following:

1. Hersh et al., Exhibit 7. A copy of Section 9 of the final Pennichuck Water Works 1998 Watershed Management Plan was inadvertently labeled as Exhibit 9. A revised copy labeled Exhibit 7.
2. Hersh et al., Exhibit 8. I understand that Exhibit 8 was included in the electronic filing of the testimony but may not have been included in the hard-copy filed with the Commission. A copy of Exhibit 8 is enclosed.
3. Hersh et al., Testimony Page 19, Footnote 10. Footnote 10 referenced an Exhibit 10 instead of Exhibit 9. A revised page referencing the correct Exhibit 9 in the footnote is enclosed.

June 1, 2006  
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If you have any questions, please contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "Justin C. Richardson". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Justin C. Richardson  
jrichardson@upton-hatfield.com

Enclosure(s)