

**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

*Of Counsel*

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**

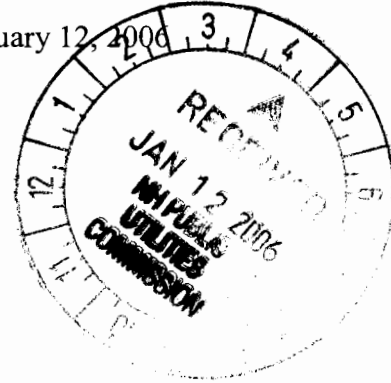
Russell F. Hilliard  
Justin C. Richardson

**CONFIDENTIAL  
MATERIAL  
IN COMM FILE**

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

**Please respond to the North Conway office**

January 12, 2006

**VIA HAND-DELIVERY**

Debra Howland, Executive Director/Secretary  
Public Utilities Commission  
21 S. Fruit St., Suite 10  
Concord, NH 03301-2429

Re: Docket No. DW-04-048  
Pennichuck Water Works, Inc./City of Nashua; City of  
Nashua's Petition for Valuation Pursuant to RSA 38:9

Dear Ms. Howland:

I enclose herewith an original and eight copies of the following:

- A. Direct testimony of Philip G. Ashcroft, David W. Ford, PE, Robert R. Burton and Paul F. Moran, PE and exhibits.
- B. Direct testimony of Stephen R. Gates, PE, DEE, Paul B. Doran, PE and Jack M. Henderson and exhibits.

Three complete copies of the foregoing are being hand delivered to this day to Steven Camerino, Esquire, counsel for Pennichuck Water Works, Inc. Due to the volume of exhibits included with the foregoing, copies of the foregoing testimony are being sent this day by first class and electronic mail to all persons on the Commission's official service list in this proceeding. Any person desiring a copy of the exhibits included with the foregoing is requested to contact me or Justin C. Richardson, Esq., at [JRichardson@Upton-Hatfield.com](mailto:JRichardson@Upton-Hatfield.com).

In a separate box and marked "CONFIDENTIAL", please find an original and eight copies of the Direct testimony of George E. Sansoucy, PE and Glenn C. Walker and exhibits. The cost approach and the rate analysis contained therein references information contained in the Main Pipe Inventory designated by Pennichuck Water Works as confidential under the Commission's Order. I have been informed by counsel for Pennichuck Water Works that none of the parties

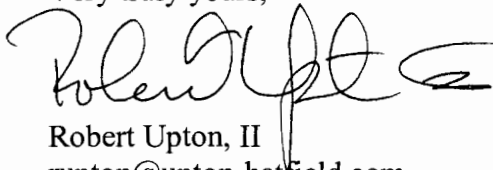
January 12, 2006

Page 2

with the exception of F. Anne Ross, Esquire of the OCA and Marcia Thunberg, Esquire and Mark Naylor of the Commission's staff, are authorized to review documents containing information or conclusions derived from such information under the Commission's Order No.24,495.

If you have any questions concerning the foregoing, please contact me.

Very truly yours,



Robert Upton, II  
rupton@upton-hatfield.com

RUII/bgb  
Enclosure(s)