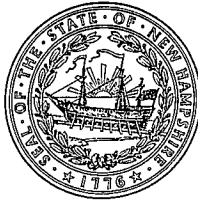


STATE OF NEW HAMPSHIRE

CONSUMER ADVOCATE
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ASSISTANT CONSUMER ADVOCATE
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21 S. Fruit St., Suite 18
Concord, NH 03301-2429

August 30, 2011

Debra A. Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, New Hampshire 03301-7319

RE: DW 11-026 City of Nashua and Pennichuck Corporation
DW 04-048 City of Nashua

Dear Ms. Howland:

Pursuant to the procedural schedule in the above-referenced proceedings, I enclose an original and six copies of the Direct Prefiled Testimony of Scott J. Rubin on behalf of the Office of the Consumer Advocate. Thank you for your assistance with this filing.

Sincerely,

A handwritten signature in cursive script, appearing to read "R. Hollenberg".

Rorie E.P. Hollenberg
Assistant Consumer Advocate

Enclosure

cc: Service List via electronic mail