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**Please respond to the North Conway 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:

In accordance with N.H. Code of Admin. Rules Puc 203.08(d), I hereby certify that Nashua has a good faith basis for seeking confidential treatment of Exhibit A to its Motion to Postpone, dated December 21, 2006, that has been marked confidential. Nashua intends to submit a Motion for Confidential Treatment regarding Exhibit A at or before commencement of the hearing in this proceeding. It is my understanding that, based on the foregoing certification, the Pennichuck Companies, the Commission Staff and any other party to this proceeding will treat Exhibit A as if it were accompanied by a Motion for Protective Treatment.

Very truly yours,

Robert Upton, II  
rupton@upton-hatfield.com

RUII/dgg  
Enclosure(s)

Cc: Service list