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Attorneys At Law

Edmund J. Boutin

*Admitted only in CT, DC and NY

November 16, 2007

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

Re: DW 04-048
City of Nashua – Pennichuck Water Works, Inc.



Dear Ms. Howland:

I enclose for filing herewith, an original and 7 copies of the Town of Merrimack's Post Trial Memorandum in Opposition to the City of Nashua's Petition to Take Pennichuck Water Works with regard to this matter.

Additionally, please find a computer diskette containing the within document.

Copies of this letter and Opening Statement have been e-mailed to all parties on the attached service list and via first class mail to Claire McHugh.

Sincerely,

A handwritten signature in cursive script that reads 'E.J. Boutin alm'.

Edmund J. Boutin

EJB/alm
Enclosures

cc: Service List
62:7 44 20:51 AM NOV 16 2007