

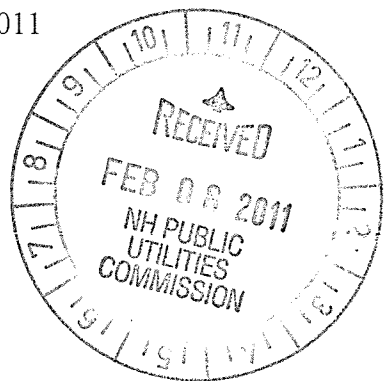


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February 7, 2011



Via Electronic and U.S. Mail

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Re: City of Nashua: Petition for Valuation Pursuant to RSA 38:9
Docket No.: DW 04-048

Dear Ms. Howland:

Please consider this letter as notice of withdrawal of Upton & Hatfield, LLP's appearance on behalf of the City of Nashua pursuant to Puc 203.16.

If you have any questions, please contact me.

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Very truly yours,

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