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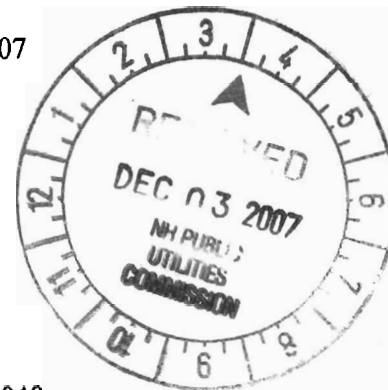
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Please respond to the Portsmouth office

December 3, 2007

Via Hand Delivery and Electronic Mail

Debra A. Howland, Executive Director  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429



Re: City of Nashua; Petition for Valuation DW04-048

Dear Ms. Howland:

Enclosed please find an original and six (6) copies of the *City of Nashua's Reply Brief* in this proceeding, as well as an electronic copy of the same on compact disk.

A complete copy of Nashua's Reply Brief is being provided by electronic mail to all parties on the Commission's service list in this proceeding, and to Ms. Claire McHugh by first class mail.

If you have any questions, please feel free to contact me.

Very truly yours,

Justin C. Richardson  
jrichardson@upton-hatfield.com

JCR/sem  
Enclosure(s)

cc: **Bernard S. Streeter**, Mayor, City of Nashua  
Board of Aldermen, City of Nashua  
Service List (via Electronic Mail; DW04-048)  
Ms. Claire McHugh