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Please respond to the Portsmouth office

September 22, 2008

Via Electronic and U.S. 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;
NH PUC Docket No. 04-048



Dear Ms. Howland:

Enclosed for filing with the Commission please find an original and seven copies of the City of Nashua's Response to Motion for Leave to Reply, as well as an electronic copy on compact disc.

A complete copy of this filing is being sent by electronic mail to all persons on the Commission's official service list in this proceeding.

If you have any questions, please contact me.

Very truly yours,

Justin C. Richardson
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JCR/sem

Enclosure(s)

cc: Official Service List #04-048 (w/ enclosure)