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Please respond to the Portsmouth office

April 10, 2009

By Hand Delivery

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

NHPUC APR10'09 PM 1:26

Re: City of Nashua Petition for Valuation;
NH PUC Docket No. 04-048

Dear Ms. Howland:

Enclosed for filing with the Commission please find seven copies of the City of Nashua's *Notice of Appeal* filed today with the New Hampshire Supreme Court, as well as an electronic copy on compact disc.

A complete copy of the *Notice of Appeal* has been sent this day by First Class U.S. Mail to all persons on the Commission's official service list in this proceeding. Due to the size of the Appendix, service of an electronic copy of the Appendix to the Notice of Appeal is not practical within the meaning of Rule Puc 203.03 and is being sent by First Class U.S. Mail only. Any person desiring an electronic copy of the Appendix, may contact my assistant, Sharon Mallon, during normal business hours.

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

Very truly yours,

Justin C. Richardson
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JCR/sem

Enclosure(s)

cc: Official Service List #04-048 (w/ enclosure)
Donnalee Lozeau, Mayor, City of Nashua (w/ enclosure)