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Debra A. Howland, Executive Director State of New Hampshire Public Utilities Commission 21 So. Fruit St., Suite 10 Concord, NH 03301

RE: Nashua v. Pennichuck Water Works DW-04-048

Dear Ms. Howland:

The Board of Selectmen of the Town of Litchfield have reviewed the Memorandums of Law submitted by the City of Nashua and by the Pennichuck Water Works Company. The Town of Litchfield wishes to concur with the position put forth by the City of Nashua in their Memorandum of Law regarding the authority to take assets outside municipal boundaries under RSA 38. It should be noted that the assets of the Pennichuck East Utility, Inc. ("PEU") lie within the municipal boundaries of the Town of Litchfield. Please note the authorization by the Town of Litchfield to concur with the arguments raised in Nashua's Memorandum of Law. If anything further is required regarding this matter, please advise.

I certify that a copy of this letter has been mailed this day to all parties listed on the attached service list.

Sincerely yours,

BOSSIE, HODES, BUCKLEY, McGRATH & LeFEVRE

By: Jav L. Hodes E-m/ail:/jhodes@bkhbpa.com

JLH/meg cc: Town of Litchfield



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