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# WADLEIGH, STARR & PETERS, P.L.L.C.

THEODORE WADLEIGH (Of Counsel)  
WILLIAM C. TUCKER  
EUGENE M. VAN LOAN III  
JOHN E. FRIBERG, Sr.  
JAMES C. WHEAT  
JOHN A. LASSEY  
RONALD J. LAJOIE  
KATHLEEN N. SULLIVAN  
JEFFREY H. KARLIN  
DONALD J. PERRAULT  
MARC R. SCHEER  
GREGORY G. PETERS

Attorneys At Law  
95 Market Street  
Manchester, New Hampshire 03101  
Telephone (603) 669-4140  
Facsimile (603) 626-4808

INTERNET: [WWW.WADLEIGHLAW.COM](http://WWW.WADLEIGHLAW.COM)

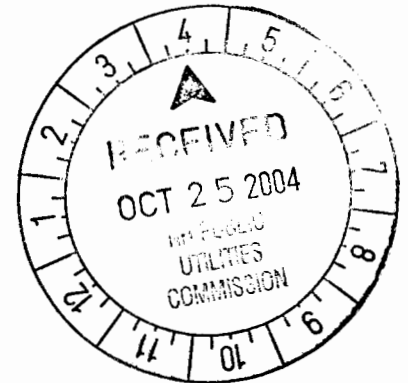
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JENNIFER L. MURPHY (Of Counsel)  
TODD J. HATHAWAY  
STEPHEN J. JUDGE  
STEPHEN L. BOYD

October 25, 2004

Deborah Howland  
Executive Director and Secretary  
Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301

**Re: DW 04-048 - City of Nashua  
Our File No.45866-1**



Dear Ms. Howland:

I represent the Merrimack Valley Regional Water District ("District") in the above-referenced matter. I have reviewed the City of Nashua's Memorandum of Law regarding (1) Authority To Take Assets Outside Municipal Boundaries Under RSA 38 and (2) Nashua's Votes Under RSA 38 dated October 21, 2004. I have been authorized by the District to concur with the arguments raised in Nashua's Memorandum. Please file this letter of concurrence in the above-referenced docket.

Thank you for your attention to this matter.

Very truly yours,

Stephen J. Judge  
e-mail: [SJudge@wadleighlaw.com](mailto:SJudge@wadleighlaw.com)

SJJ:lll

cc: Service List (attached)

STEVEN V CAMERINO  
MCLANE GRAF RAULERSON & MIDDLETON  
15 N MAIN ST  
CONCORD NH 03301-4945

MARK JOHNSON  
TOWN OF HOLLIS  
TOWN HALL  
7 MONUMENT SQ  
HOLLIS NH 03049-6121

EUGENE F SULLIVAN III  
ATTORNEY AT LAW  
210 NORTH STATE ST  
CONCORD NH 03301-3222

DAVID CARON  
LONDONDERRY - TOWN OF  
50 NASHUA RD  
STE 100  
LONDONDERRY NH 03053-3416

STEPHEN J JUDGE  
WADLEIGH STARR & PETERS PLLC  
95 MARKET ST  
MANCHESTER NH 03101

FRED S TEEBOOM  
24 CHEYENNE DR  
NASHUA NH 03063

KATHERINE E CHAMBERS  
TOWN OF MILFORD  
TOWN HALL  
ONE UNION SQ  
MILFORD NH 03055-4240

CLAIRE MCHUGH  
61 DUBLIN AVE  
NASHUA NH 03063-2045

MATTHEW H UPTON  
UPTON & HATFIELD  
10 CENTRE ST  
PO BOX 1090  
CONCORD NH 03302

DAVID R CONNELL  
CITY OF NASHUA  
229 MAIN ST  
PO BOX 2019  
NASHUA NH 03061-2019

WILLIAM MULLIGAN  
TOWN OF MERRIMACK  
PO BOX 940  
MERRIMACK NH 03054

ROBERT UPTON II  
UPTON & HATFIELD  
23 SEAVEY ST  
PO BOX 2242  
NORTH CONWAY NH 03860

ELIZABETH COUGHLIN  
MERRIMACK RIVER WATERSHED COUNCIL  
600 SUFFOLK ST 4TH FLR  
LOWELL MA 01854-3629

BARBARA PRESSLY  
11 ORCHARD AVE  
NASHUA NH 03060

DOM S D'AMBRUOSO  
RANSMEIER & SPELLMAN PA  
ONE CAPITOL ST  
PO BOX 600  
CONCORD NH 03302-0600

JOHN J RATIGAN  
DONAHUE TUCKER & CIANDELLA  
225 WATER ST  
PO BOX 630  
EXETER NH 03833-0630

WILLIAM R DRESCHER  
DRESCHER & DOKMO  
21 EMERSON ROAD  
PO BOX 7483  
MILFORD NH 03055-7483

F ANNE ROSS  
OFFICE OF CONSUMER ADVOCATE  
21 SOUTH FRUIT ST STE 18  
CONCORD NH 03301-2429

JAY HODES  
BOSSIE KELLY HODES BUCKLEY & WILSON  
440 HANOVER ST  
MANCHESTER NH 03104

LAURA A SPECTOR  
MITCHELL & BATES PA  
25 BEACON ST EAST  
LACONIA NH 03246

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MARK NAYLOR  
NHPUC  
8 OLD SUNCOOK RD  
CONCORD NH 03301-7319

MARCIA THUNBERG  
NHPUC  
8 OLD SUNCOOK RD  
CONCORD NH 03301-7319

AMANDA NOONAN  
CONSUMER AFFAIRS DIRECTOR  
NHPUC  
8 OLD SUNCOOK RD  
CONCORD NH 03301-7319

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