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October 25, 2004

**HAND DELIVERED**

Deborah A. Howland, Executive Director  
New Hampshire Public Utilities Commission  
8 Old Suncook Road  
Concord, New Hampshire 03301

NHPUC OCT 25 2004 PM 4:10

**RE: *Re City of Nashua*, Petition for Valuation Pursuant to RSA 38:9  
DW 04-048**

Dear Ms. Howland:

I am writing to inform the Commission that the Town of Bedford concurs and supports the brief and memorandum filed this past week by the City of Nashua in the above captioned matter.

Thank you for your attention to this matter, if you have any questions or concerns please contact me.

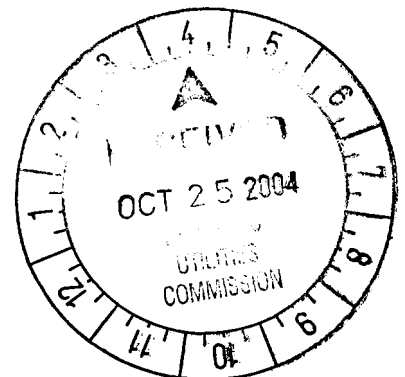
Very truly yours,



Eugene F. Sullivan III

EFS/com

cc: Town of Bedford  
Service List



210 NORTH STATE STREET • CONCORD • NEW HAMPSHIRE • 03301