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November 19, 2004



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Debra A. Howland
Executive Director and Secretary
Public Utilities Commission
8 Old Suncook Road
Concord, New Hampshire 03301-7319

Re: Docket DW 04-048

Of Counsel
Frederic K. Upton

Dear Ms. Howland:

I enclose for filing, herewith, an original and 8 copies, along with an electronic copy on a computer disk in word format, of the following:

Hillsborough Office
8 School Street
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03244
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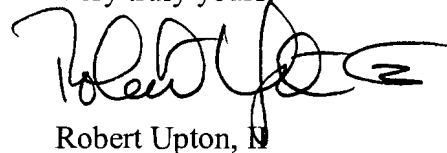
- a. Direct Testimony of Philip Munck, with Exhibits;
- b. Direct Testimony of Steven L. Paul;
- c. Direct Testimony of Brian S. McCarthy, with Exhibits;
- d. Direct Testimony of George E. Sansoucy, with Exhibits; and
- e. Direct Testimony of Steven A. Adams.

A copy of this letter and the above Testimony has been mailed to all persons on the attached service list.

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Very truly yours,



Robert Upton, II

RUII/dgg
Enclosure

Cc: Service List

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NOV 22 2004

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Docket #: 04-048-1 Printed: November 18, 2004

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