



**Upton
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Please respond to the Portsmouth office

October 5, 2007

Via First Class and Electronic Mail
Debra A. Howland, Executive Director
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429

Re: City of Nashua; Petition for Valuation DW04-048

Dear Ms. Howland:

Enclosed please find an original and seven copies of Nashua's Response to Commission Record Request in the above entitled matter, as well as an electronic copy on compact disc. A copy of this filing is being sent by electronic mail to the service list, and to Ms. Claire McHugh by first class mail.

Nashua and Pennichuck have agreed to separately exchange lists of proposed full exhibits today, and to provide the Commission with a list of disputed exhibits, if any, on Wednesday October 10, 2007.

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

Very truly yours,

Justin C. Richardson
jrichardson@upton-hatfield.com

Enclosure
cc: Service List (via electronic mail)

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