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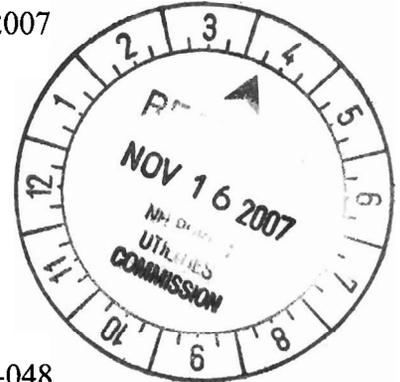
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**Please respond to the North Conway office**

November 16, 2007

**Via Hand Delivery and Electronic Mail**

Debra A. Howland, Executive Director  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
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Re: City of Nashua; Petition for Valuation DW04-048

Dear Ms. Howland:

Enclosed please find an original and seven (7) copies of the *City of Nashua's Memorandum in Support of Petition for Valuation Pursuant to RSA 38:9* as well as an electronic copy on compact disk. Representatives of the Merrimack Valley Regional Water District have informed the City of Nashua that it concurs with *Nashua's Memorandum* and the relief requested therein.

A complete copy of the foregoing is being sent to all parties on the Commission's official service list in this proceeding by electronic mail and to Ms. Claire McHugh by first class mail. I have been informed that a copy of *Nashua's* filing will also be available from the City of Nashua's official website, [www.gonashua.com](http://www.gonashua.com).

If you have any questions, please do not hesitate to contact me.

Very truly yours,

Robert Upton, II  
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Enclosure(s)

cc: Service List (via Electronic Mail)  
Claire McHugh (via First Class Mail)  
Bernard S. Streeter, Mayor, City of Nashua  
Board of Aldermen, City of Nashua

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