## THE STATE OF NEW HAMPSHIRE

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## PUBLIC UTILITIES COMMISSION 21 S. Fruit Street, Suite 10

21 S. Fruit Street, Suite 10 Concord, N.H. 03301-2429

December 3, 2007

Ms. Debra A. Howland Executive Director & Secretary N.H. Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, NH 03301

Re: Docket No. DW 04-048 City of Nashua Valuation Petition

Staff's Reply Brief

Dear Ms. Howland:

Enclosed please find an original and six (6) copies of Staff's reply brief in this docket.

Thank you in advance for your assistance with the filing of this document.

Sincerely,

Marcia A. B. Thunberg

Staff Attorney/Hearings Examiner

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Attachment

cc: Service List