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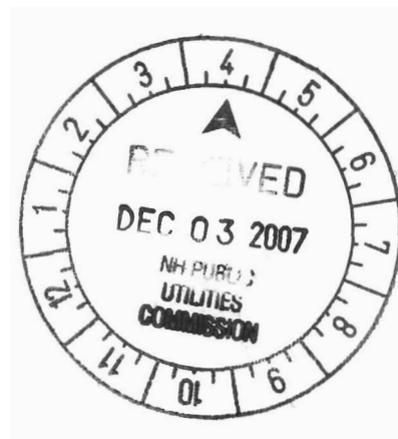
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December 3, 2007

## HAND-DELIVERED

Debra A. Howland  
Executive Director and Secretary  
NH Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

Re: Docket #DW 04-048  
City of Nashua's Petition for Valuation Pursuant to RSA 38:9



Dear Ms. Howland:

Please find enclosed for filing in the above-referenced matter seven copies of the Reply Brief of the Town of Milford.

Also enclosed is a CD containing the Reply Brief in Word format. A copy of this letter and the Reply Brief have been served via e-mail or U.S. Mail on each person identified on the Commission's service list for this docket.

Very truly yours,

  
Bryan K. Gould, Esq.

BKG:bmb

Enclosures

cc: Service List