



Concord Office

10 Centre Street
PO Box 1090
Concord, NH
03302-1090
603-224-7791
1-800-640-7790
Fax 603-224-0320

Attorneys At Law

Gary B. Richardson
John F. Teague
James F. Raymond
Barton L. Mayer
Charles W. Grau
Bridget C. Ferns
Heather M. Burns
Matthew H. Upton
Lauren Simon Irwin
Michael S. McGrath
Matthew R. Serge
Beth A. Deragon

Of Counsel

Frederic K. Upton

Hillsborough Office

8 School Street
PO Box 13
Hillsborough, NH
03244-0013
603-464-5578
1-800-672-1326
Fax 603-464-3269

Attorneys At Law

Douglas S. Hatfield
Margaret-Ann Moran
Paul L. Apple

North Conway Office

23 Seavey Street
PO Box 2242
North Conway, NH
03860-2242
603-356-3332
Fax 603-356-3932

Attorney At Law

Robert Upton, II

Portsmouth Office

159 Middle Street
Portsmouth, NH 03801
Tel: 603-436-7046
877-436-6206
Fax: 603-431-7304

Attorneys At Law

Russell F. Hilliard
Justin C. Richardson



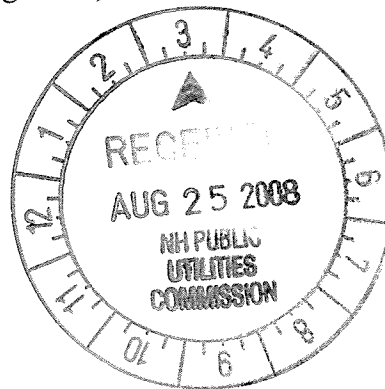
**Upton
& Hatfield** ^{LLP}
ATTORNEYS AT LAW

Please respond to the North Conway office

August 25, 2008

Via Electronic Mail and Hand Delivery

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;
NH PUC Docket No. 04-048

Dear Ms. Howland:

Enclosed for filing in this proceeding please find an original and seven (7) copies of the City of Nashua's *Motion for Rehearing and Clarification*, as well as an electronic copy on compact disc.

A complete copy of the enclosed filing is being provided this day to all persons on the Commission's official service list in this proceeding by electronic and first class mail.

If you have any questions, please contact me.

Very truly yours,

Robert Upton, II
rpton@upton-hatfield.com

RUII/sem
Enclosure(s)

cc: Official Service List #04-048 (w/ enclosure)
Mayor Donnalee Lozeau (w/ enclosure)