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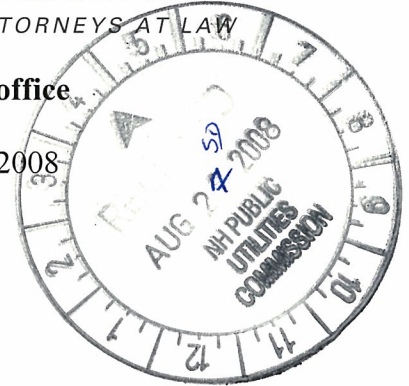
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Please respond to the Portsmouth office

August 27, 2008



Via Electronic Mail and Hand Delivery

Debra A. Howland, Executive Director
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Russell F. Hilliard
Justin C. Richardson

Re: City of Nashua Petition for Valuation;
NH PUC Docket No. 04-048

Dear Ms. Howland:

Enclosed please find an original and seven copies of the City of Nashua's Objection to Pennichuck Water Works, Inc.'s Motion for Reconsideration, as well as an electronic copy on compact disc.

A complete copy is being provided this day to all persons on the Commission's official service list in this proceeding.

If you have any questions, please contact me.

Very truly yours,

Justin C. Richardson
jrichardson@upton-hatfield.com

JCR/sem

Enclosure(s)

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