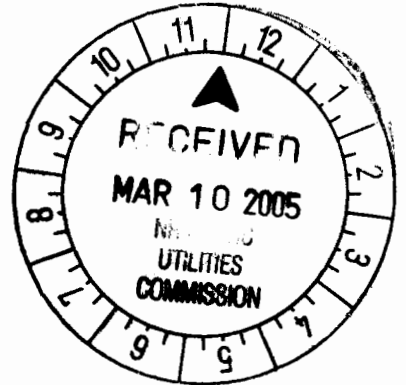


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Attorneys At Law

Edmund J. Boutin

March 8, 2005



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

Re: DW 04-048
City of Nashua – Pennichuck Water Works, Inc.

Dear Ms. Howland:

I represent the Town of Merrimack in the above referenced matter. I have reviewed the Office of Consumer Advocates' Memorandum of Law Concerning Bifurcation and Objection to Bifurcation. The Town of Merrimack concurs in that Objection.

I have received electronic filings for only one other party. The Merrimack Valley Regional Water District has concurred in the City of Nashua's filing. What mystifies me is that I have not seen it. This leads me to believe that there may be a defect in the electronic service or that parties are not filing electronically as the Commission's orders require.

Sincerely,

A handwritten signature in black ink, appearing to be "E. Boutin", written over a horizontal line.

Edmund J. Boutin

cc: Service List

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