

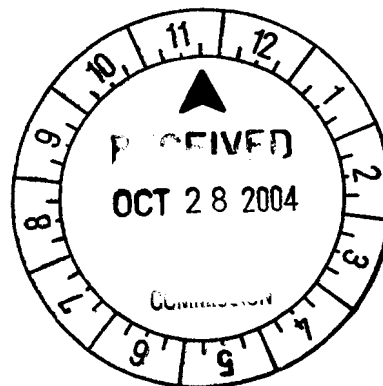
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October 27, 2004

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



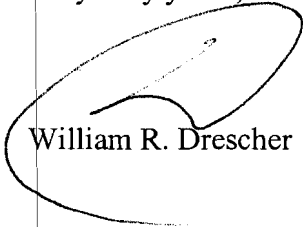
Re: City of Nashua: Taking of Pennichuck East Utility, Inc.,
Pittsfield Aqueduct Company, Inc. and Pennichuck Water Works, Inc.
DW 04-048

Dear Ms. Howland:

Please be advised by means of this letter that the Town of Amherst joins in and supports the Memorandum filed by the City of Nashua due on October 25, 2004.

I certify that a copy of this letter has been forwarded to each party on the service list.

Very truly yours,


William R. Drescher

CAD
cc: Service List
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C:HOWLAND.LTR

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