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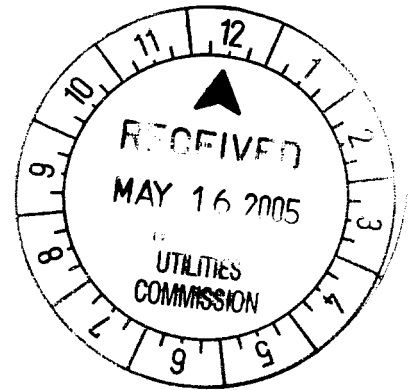
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May 13, 2005

VIA E-MAIL TRANSMISSION
CONFIRMING COPY VIA U.S. MAIL

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:

The Town of Milford, New Hampshire, has retained us as counsel in this proceeding. Please note the appearances of Robert A. Olson and me on behalf of the town. We may be served at:

Brown, Olson & Gould, P.C.
2 Delta Drive, Suite 301
Concord, NH 03301
E-mail: rolson@bowlaw.com
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Should you have any questions, please feel free to contact me.

Very truly yours,

Bryan K. Gould
Bryan K. Gould, Esq.

BKG:bmb
cc: Service List