

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

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

Robert Upton, II
Gary B. Richardson
John F. Teague
Russell F. Hilliard
James F. Raymond
Barton L. Mayer
Charles W. Grau
Margaret-Ann Moran
Thomas T. Barry*
Bridget C. Ferns
David P. Slawsky
Heather M. Burns
Matthew H. Upton
Lauren Simon Irwin
Kenneth J. Barnes
Matthew R. Serge
Kelly E. Dowd

*Also Admitted In Virginia

Of Counsel

Frederic K. Upton

Hillsborough Office

8 School Street
PO Box 13
Hillsborough, NH
03244
603-464-5578
1-800-640-7790
Fax 603-464-3269

Attorneys At Law

Douglas S. Hatfield
Margaret-Ann Moran
Kenneth C. Boucher

North Conway Office

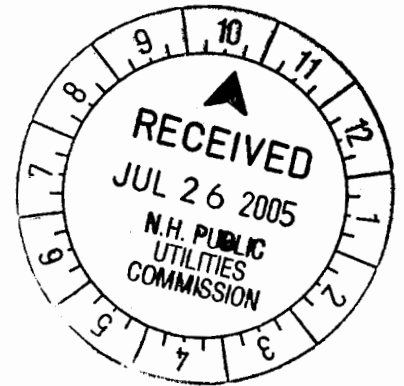
23 Seavey Street
PO Box 2242
North Conway, NH
03860
603-356-3332
Fax 603-356-3932

Robert Upton, II

www.upton-hatfield.com
mail@upton-hatfield.com

Please respond to the Concord office

July 25, 2005



Debra A. Howland, Executive Director
N.H. Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429

RE: City of Nashua, Petition for Valuation Pursuant to RSA 38:9
Docket No. DW04-048

Dear Ms. Howland:

Pursuant to Commission Rule PUC 201.03, please substitute my Appearance for that of Matthew H. Upton on behalf of the City of Nashua in this proceeding. In addition, please add my name to the official Service Lists for pleadings and discovery.

If you have any questions, please contact me.

Very truly yours,

Justin C. Richardson
jrichardson@upton-hatfield.com

JCR/lm

cc: Official Service List