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October 26, 2004

Debra A. Howland
Executive Director & Secretary NHPUC
8 Old Suncook Road
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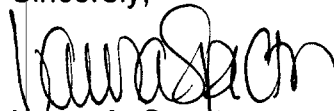
Re: DW 04-048, City of Nashua

Dear Ms. Howland:

I represent the Town of Pittsfield, an intervenor in the above captioned matter. The Town of Pittsfield concurs with the arguments set forth in the *City of Nashua's Memorandum of Law Regarding (1) Authority to Take Assets Outside Municipal Boundaries Under RSA 38 And (2) Nashua's Votes Under RSA 38*.

Please do not hesitate to contact me with any questions or concerns regarding this pleading.

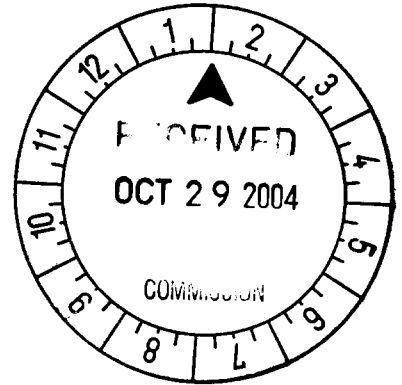
Sincerely,



Laura A. Spector
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LAS/dbm
Enc.

cc: Jeremy Lamson, Town Administrator
Service list (attached)



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WITH THE EXCEPTION OF DISCOVERY (SEE NEXT PAGE) FILE 1 ORIGINAL & COVER LETTER, PLUS 8 COPIES
(INCLUDING COVER LETTER) TO:

DEBRA A HOWLAND
EXEC DIRECTOR & SECRETARY
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