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Please respond to the Portsmouth office

July 31, 2006

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. DW 04-048

Dear Ms. Howland:

Enclosed for filing please find an original and seven (7) copies of our *Objection to Motion to Compel* in this proceeding, as well as an electronic copy of the same on compact disk.

Thank you for your assistance. If you have any questions concerning the foregoing, please contact me.

Very truly yours,



Justin C. Richardson

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JCR/kmc

Enclosure

cc: Official Service List DW-04-048