



**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

Gary B. Richardson
John F. Teague
James F. Raymond
Barton L. Mayer
Charles W. Grau
Bridget C. Ferns
Heather M. Burns
Lauren Simon Irwin
Matthew R. Serge
Michael S. McGrath*
Lisa M. Hall
James A. O'Shaughnessy

Of Counsel

Marilyn Billings McNamara
Maureen Soraghan*

Hillsborough Office

8 School Street
PO Box 13
Hillsborough, NH
03244-0013
603-464-5578
1-800-672-1326
Fax 603-464-3269

Attorneys At Law

Douglas S. Hatfield
Margaret-Ann Moran
Steven J. Venezia*

North Conway Office

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

Attorney At Law

Robert Upton, II

Portsmouth Office

159 Middle Street
Portsmouth, NH 03801
603-436-7046
1-877-436-6206
Fax 603-431-7304

Attorneys At Law

Russell F. Hilliard
Justin C. Richardson

www.upton-hatfield.com
law@upton-hatfield.com

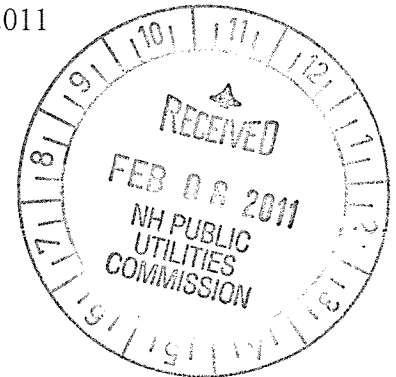
*Also admitted in MA

Please respond to the Portsmouth office

February 7, 2011

Via Electronic and U.S. Mail

Debra A. Howland, Executive Director
New Hampshire 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:

Please consider this letter as notice of withdrawal of Upton & Hatfield, LLP's appearance on behalf of the City of Nashua pursuant to Puc 203.16.

If you have any questions, please contact me.

Very truly yours,

Justin C. Richardson
jrichardson@upton-hatfield.com

JCR/sem

cc: Official Service List, No. 04-048 (via Email only)