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> > November 16, 2007



HAND-DELIVERED

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:

Please find enclosed for filing in the above-referenced matter seven copies of the Brief of the Town of Milford.

Also enclosed is a CD containing the Brief in Word format. A copy of this letter and the Brief have been served via e-mail or U.S. Mail on each person identified on the Commission's service list for this docket.

Very truly yours,

an K. Gould

Bryan K. Gould, Esq.

BKG:bmb

Enclosures

cc: Service List