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March 31, 2011

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Lawrence E. Spellman
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¹ Also admitted
in Maine

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Ms. Debra A. Howland
Executive Director & Secretary
New Hampshire Public Utilities Commission
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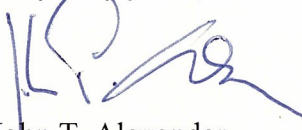
Re: DW 11-018

Dear Ms. Howland:

In accordance with the procedural schedule in this docket, I enclose an original and seven copies of the Direct Testimony and Schedule of Michael Gorman for filing.

Please let me know if you have any questions.

Very truly yours,


John T. Alexander

Enclosures

cc: Service List via Email
427850

