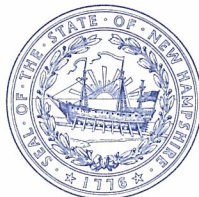


THE STATE OF NEW HAMPSHIRE

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EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland



PUBLIC UTILITIES COMMISSION

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February 25, 2011

Debra A. Howland
Executive Director
New Hampshire Public Utilities Commission
21 South Fruit Street Suite 20
Concord, New Hampshire 03301

Re: Docket No. DE 10-160
Public Service Company of New Hampshire
Issues Related to Customer Migration
Staff Closing Statement and Legal Argument



Dear Ms. Howland:

Pursuant to the Commission's secretarial letters dated January 28 and February 4, 2011 in the above-captioned docket, Staff is hereby filing its closing statement and legal argument. Electronic copies will be served on the parties to this proceeding contemporaneous with the filing with the Commission.

Please let me know if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Suzanne G. Amidon".

Suzanne G. Amidon
Staff Attorney

Enclosure
Service List (electronic service only)