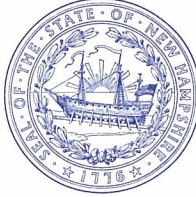


THE STATE OF NEW HAMPSHIRE

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EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland



PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

November 15, 2010

HAND DELIVERED

Debra A. Howland, Executive Director
N.H. Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301



Re: Docket No. DE 10-188
2011 CORE Electric Programs and Natural Gas Energy Efficiency Programs
Rebuttal Testimony

Dear Ms. Howland:

Pursuant to the approved procedural schedule in this docket, Staff files the attached rebuttal testimony of James J. Cunningham, Jr and Al-Azad Iqbal. This testimony is being provided to the service list electronically.

Thank you in advance for your assistance with this filing.

Sincerely,

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

Suzanne Amidon
Staff Attorney

cc: Service List (via electronic distribution)