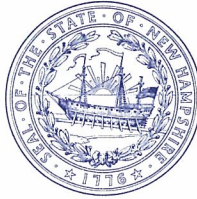


THE STATE OF NEW HAMPSHIRE

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December 13, 2010

Debra A. Howland
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord NH 03301




RE: DE 10-192 Electric Assistance Program

Dear Ms. Howland:

Enclosed please find the most current version of the Fiscal Procedures Manual for the electric assistance program (EAP). The manual has been updated to reflect changes in the fiscal process of the EAP as noted in the most recent audit of the program.

Sincerely,


Amanda O. Noonan
Director, Consumer Affairs