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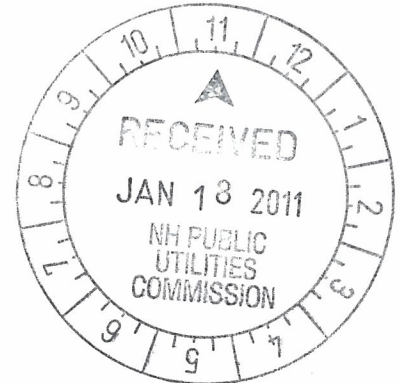
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January 14, 2011

*Via Electronic Mail*

Debra A. Howland  
Executive Director and Secretary  
New Hampshire Public Utilities Commission  
21 S. Fruit Street, Suite 10  
Concord, NH 03301



Re: **Granite State Electric Company d/b/a National Grid  
DE 10-192 – Low Income Electric Assistance Program (“EAP”)**

Dear Ms. Howland:

Enclosed for filing please find Granite State Electric Company d/b/a National Grid's Monthly EAP Report for December 2010. Please note that this report has also been filed today via the Commission's Electronic Report Filing System.

Thank you for your assistance with this matter. Please do not hesitate to call if you have any questions.

Very truly yours,

Sarah B. Knowlton

Enclosure

cc: Service List (via electronic mail)