



**Public Service
of New Hampshire**

DE11-094

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The Northeast Utilities System

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May 2, 2011

Debra A. Howland
Executive Director and Secretary
State of New Hampshire
Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, New Hampshire 03301-2429



Re: Reconciliation of PSNH's Energy Service and Stranded Cost for Calendar Year 2010
Docket No. DE 11-XXX

Dear Secretary Howland:

Enclosed please find the original and six copies of Public Service Company of New Hampshire's ("PSNH") testimony and exhibits supporting the reconciliation of revenues and expenses for PSNH's Default Energy Service Charge and Stranded Cost Recovery Charge for the calendar year 2010. As previously stipulated and approved by the Commission, PSNH's annual reconciliation filing is due on May 1.

This filing contains the testimony and exhibits of Robert A. Baumann, Frederick B. White and William H. Smagula.

Electronic copies have been sent to the Office of Consumer Advocate.

Sincerely,

Stephen R. Hall
Rate & Regulatory Services Manager

SRH:kd
Enclosures

PUBLIC SERVICE OF NEW HAMPSHIRE
RECONCILIATION OF ENERGY SERVICE
AND STRANDED COSTS FOR CALENDAR YEAR 2010

DOCKET NO. DE-11-XXX

A. Filing Letter

B. Direct Testimony of Robert A. Baumann

Exhibit 1

C. Direct Testimony of Frederick B. White

Exhibit 2

D. Direct Testimony of William H. Smagula

Exhibit 3