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September 24, 2014

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

Re:

Docket No. DE 12-262

Smart Start Energy Efficiency Program

Dear Ms. Howland:

Pursuant to Order No. 24,417 attached for filing in the above-captioned docket is PSNH's 2nd quarter 2014 Report on the Smart Start Energy Efficiency Program. This report is being filed electronically with one paper copy being sent to the Commission. The service list will also receive this filing electronically.

We would be pleased to respond to any questions the Commission may have on this report.

Very truly yours,

Thomas R. Belair

Manager, Energy Efficiency

Enclosure

cc: Service List