

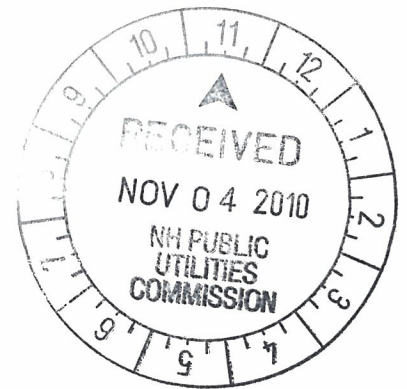


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Steam and Power Generation

October 25, 2010

Debra Howland, Esq.
Executive Director and Secretary
Public Utilities Commission
21 S. Fruit St., Suite 10
Concord, NH 03301



Re: Revised cost of energy rate (DG 09 – 169 & DG 10-242)

Dear Ms. Howland,

Enclosed is the September 2010 COE reconciliation report. The current October 2009 energy charge is \$19.89/mlb. in accordance with DG 09-169, ORDER NO 25, 036. The rate in November 2010 will be set at \$16.64/mlb. as a result of the adjustments required by and in accordance with request for rates filed in DG 10-242.

If there are any questions please call me.

Yours Truly,

Mark E. Saltsman
Vice President