



Concord Steam
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Steam and Power Generation

December 1, 2010

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



Re: Final reconciliation for cost of energy rate (DG 09 – 169)

Dear Ms. Howland,

Enclosed is the 2010 COE final reconciliation report. The current November 2010 energy charge is \$16.64/mlb. The rate in December 2010 is to remain unchanged at \$16.64/mlb.

If there are any questions please call me.

Yours Truly,

A handwritten signature in black ink, appearing to read "Mark E. Saltsman". The signature is fluid and cursive.

Mark E. Saltsman
Vice President