



**Public Service
of New Hampshire**

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The Northeast Utilities System

DE10-121

April 30, 2010

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



Re: Reconciliation of PSNH's Energy Service and Stranded Cost for Calendar Year 2009
Docket No. DE 10-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 2009. 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, David A. Errichetti and William H. Smagula.

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

Sincerely,

Robert A. Bersak
Assistant Secretary and
Assistant General Counsel

Enclosures