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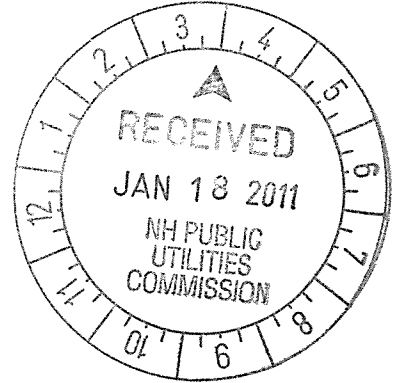
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Please respond to the Portsmouth office

January 18, 2011

Debra A. Howland, Executive Director & Secretary
NH Public Utilities Commission
21 S. Fruit St., Suite 10
Concord, NH 03301-2429



Re: Docket No. DE 10-195
Public Service Company of New Hampshire

Dear Ms. Howland:

Enclosed please find an original and seven (7) copies of the Rebuttal Testimony of Mark E. Saltsman on behalf of Concord Steam Corporation in the above entitled Docket. I have also enclosed an electronic copy on compact disc.

If you have any questions, please feel free to contact me.

Very truly yours,

Robert Upton, II

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RU2/bgb

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cc: Service List