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December 5, 2011

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

DE 11-184
Joint Petition for Approval of
Power Purchase Agreements and Settlement Agreements

CLOSING STATEMENT OF FEL AND HAEC



Dear Ms. Howland:

Enclosed for filing are an original and seven (7) copies of the Closing Statement of Freedom Logistics, LLC d/b/a Freedom Energy Logistics ("FEL"), and Halifax-American Energy Company, LLC ("HAEC") in the above-captioned matter.

Thank you for your attention to this matter.

Sincerely,

/s/ James T. Rodier