

780 N. Commercial Street, Manchester, NH 03101

Public Service Company of New Hampshire P. O. Box 330 Manchester, NH 03105-0330 (603) 634-2961 (603) 634-2438 Law Dept. Fax

Matthew.fossum@nu.com

A Northeast Utilities Company

Matthew J. Fossum Senior Counsel

NEIPLIC AMAR'14PH3:40

March 3, 2014

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

RE: DE 14-XXX, Public Service Company of New Hampshire

Form E-25 Report of Proposed Changes in Depreciation Rates

Dear Director Howland:

On behalf of Public Service Company of New Hampshire ("PSNH"), enclosed for filing with the Commission is PSNH's Form E-25 Report of Proposed Changes in Depreciation Rates.

Thank you for your assistance with this matter. If you have any questions about this matter, please do not hesitate to contact me.

Very truly yours,

Matthew J. Fossum Senior Counsel

**Enclosures**