

Professional Association

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March 10, 2008

OFFICES IN:
MANCHESTER
CONCORD
PORTSMOUTH

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

Re: Concord Steam Corporation - Verified Petition for Approval of Issuance of Securities Pursuant to RSA 369:1 and Waiver of Requirements of Puc 1107. 02

Dear Ms. Howland:

Concord Steam Corporation recently filed a Verified Petition for Approval of Issuance of Securities Pursuant to RSA 369:1 and Waiver of Requirements of Puc 1107. 02. In the petition, the Company seeks a waiver of certain of the requirements of Puc 1107.02 which relate to long term financing. The petition inadvertently references Puc 1107.03, which is in error. All references to Puc 1107.03 in the petition should read "Puc 1107.02."

Thank you for your assistance with this matter. Please call me with any questions.

Very truly yours,

Sarah B. Knowlton

cc: Meredith Hatfield, Consumer Advocate

Peter Bloomfield, President