6-08-063



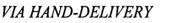
Middleton

Professional Association

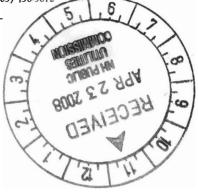
100 MARKET STREET • SUITE 301 • P.O. BOX 459 • PORTSMOUTH, NH 03802-0459 TELEPHONE (603) 436-2818 • FACSIMILE (603) 436-5672

SARAH B. KNOWLTON Direct Dial: (603) 334-6928 Internet: sarah.knowlton@mclane.com

April 23, 2008



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



OFFICES IN: MANCHESTER CONCORD PORTSMOUTH

Re: Concord Steam Corporation - Verified Petition for Approval of Issuance of Securities Pursuant to RSA 369:7 and Waiver of Requirements of Puc 1106. 03

Dear Ms. Howland:

On behalf of Concord Steam Corporation I enclose an original and six (6) copies of a Verified Petition for Approval of Issuance of Securities Pursuant to RSA 369:7 and Waiver of Requirements of Puc 1106.03 for filing.

An electronic copy of the enclosed is being filed with the PUC Librarian.

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 (via electronic mail) Peter Bloomfield, President