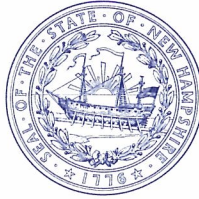


THE STATE OF NEW HAMPSHIRE

CHAIRMAN
Thomas B. Getz

COMMISSIONERS
Clifton C. Below
Amy L. Ignatius

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland



PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

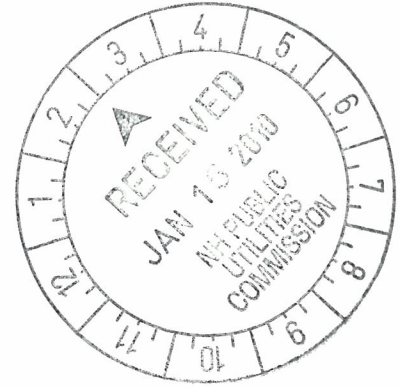
FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

January 15, 2010

Debra A. Howland
Executive Director
New Hampshire Public Utilities Commission
21 S. Fruit St., Suite 10
Concord, New Hampshire 03301



Re: DE 09-035, Public Service of New Hampshire
Distribution Service Rate Case
Staff Pre-filed Testimony

Dear Ms. Howland:

Please find enclosed the pre-filed testimony of Steven E. Mullen, George R. McCluskey, James J. Cunningham, Jr., and Pradip K. Chattopadhyay on behalf of the Staff of the Commission in the above-captioned matter. If you have any questions, please feel free to contact me. Thank you for your attention.

Sincerely,

A handwritten signature in blue ink, appearing to read "Matthew J. Fossum".

Matthew J. Fossum
Staff Attorney