



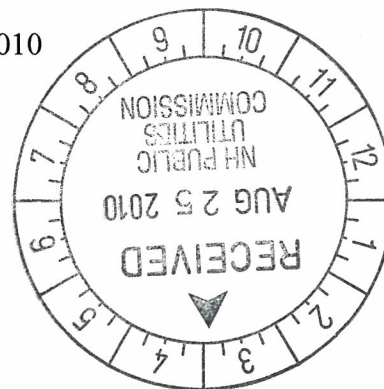
**Public Service
of New Hampshire**

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The Northeast Utilities System

August 25, 2010



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

Re: Petition for Declaratory Ruling Re: Penacook Lower Falls Pricing
Docket No. DE 09-174

Dear Secretary Howland:

Enclosed please find an original and six copies of Rebuttal Testimony of Richard C. Labrecque in the above-captioned matter.

Copies of this letter and the enclosures have been provided electronically to the persons on the attached Service List pursuant to Puc § 203.011.

Very truly yours,

Gerald M. Eaton
Senior Counsel

Enclosures
cc: Service List

Docket No. DE 09-174

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