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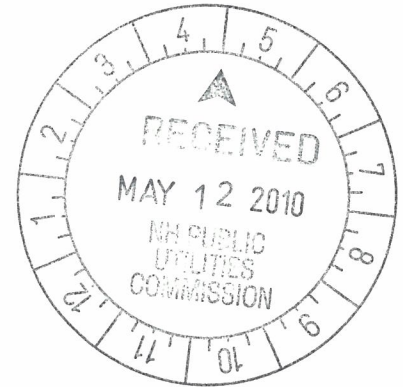
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May 12, 2010

Via Hand-Delivery and Electronic Mail

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



**Re: Granite State Electric Company and New England
Power Company d/b/a National Grid's Integrated Resource Plan**

Dear Ms. Howland:

Pursuant to RSA 378:37, I enclose for filing seven copies of Granite State Electric Company and New England Power Company d/b/a National Grid's Least Cost Integrated Plan. Consistent with Order 24,826 in DE 05-098 and DE 07-052, National Grid met with the Staff to discuss its next Integrated Resource Plan. Staff subsequently provided the Company with a list of issues for its next Plan, which are addressed in this filing.

Thank you for your assistance with this matter. Please do not hesitate to call if you have any questions.

Very truly yours,

Sarah B. Knowlton

cc: PUC Librarian (via electronic mail)
Meredith Hatfield, Esq.
Celia O'Brien, Esq.

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