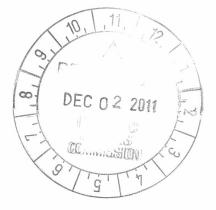


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Steam and Power Generation

December 1, 2011

Debra Howland, Esq. Executive Director and Secretary Public Utilities Commission 21 S. Fruit St., Suite 10 Concord, NH 03301



Re: Final reconciliation for cost of energy rate (DG 10-242)

Dear Ms. Howland,

This letter is being provided to replace the original cover letter submitted with the 2011 COE final reconciliation report. The original cover incorrectly stated the energy charges for November and December 2011.

The correct current November 2011 energy charge is \$15.63/mlb. The correct rate in December 2011 is to remain unchanged at \$15.63/mlb.

If there are any questions please call me.

Yours Truly,

Mark E. Saltsman Vice President