LAW OFFICES ARTHUR B. CUNNINGHAM

79 Checkerberry Lane, Hopkinton, NH 03229

June 25, 2012

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

Re: Public Service Company of New Hampshire, DE 10-261

Dear Secretary Howland:

I have the June 22, 2012, letter from Sarah B. Knowlton representing Public Service Company of New Hampshire [PSNH] regarding the Closing Argument of the New Hampshire Sierra Club [NHSC]. Attorney Knowlton argues that the Closing Argument is procedurally infirm.

NHSC rejects the Knowlton argument. The evidentiary matter regarding the Sargent & Lundy study¹ and the veracity of PSNH witness William H. Smagula and the NHSC RSA 365:38 - a fee and expense reimbursement demand, based on the testimony of PSNH witness Terry Large, are matters of merit hearing record. Each is a proper subject for closing argument.

NHSC would have no objection to granting PSNH leave to address the matters in a reply to the NHSC Closing Argument. Indeed, the matters raised by NHSC are of such substantial concern that PSNH should be required to respond.

Very truly yours,

Arthur B. Cunningham

cc: Service list

¹ The Commission, pursuant to Puc 203.27, may take administrative notice of the Sargent & Lundy study filed in DE 08-103.