



**Public Service
of New Hampshire**

PSNH Energy Park
780 North Commercial Street, Manchester, NH 03101

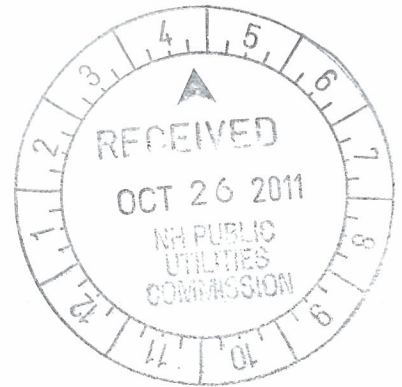
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Manchester, NH 03105-0330
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The Northeast Utilities System

October 26, 2011

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

Re: PSNH 2010 Least Cost Integrated Resource Plan
NH PUC Docket No. DE 10-261



Dear Secretary Howland:

Enclosed please find the original and six copies of Public Service Company of New Hampshire's ("PSNH") rebuttal testimony in the above captioned matter. In this package you will find the Rebuttal Testimony of Terrance J. Large, the Joint Rebuttal Testimony of Richard L. Levitan and Richard L. Carlson, and the Joint Rebuttal Testimony of William H. Smagula and Elizabeth H. Tillotson. The attachments to the testimonies are filed herewith except for Levitan and Associates' (LAI) Exhibit Number 7 which will be supplied separately. LAI's Exhibit Number 7 was the subject of a Motion for Protective Order filed in this proceeding on April 8, 2011.

Thank you for your cooperation in this matter.

Very truly yours,

Gerald M. Eaton
Senior Counsel

Enclosures

cc: Office of Consumer Advocate
Service List