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PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10 Concord, N.H. 03301-2429 Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH 1-800-735-2964

> Website: www.puc.nh.gov

COMMISSION

December 5, 2011

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

Re: DE 11-184 PSNH Wood-Fired Power Purchase Agreements Written Closing Statement

Dear Ms. Howland:

As Staff's written closing statement, Staff submits that, taking into account the pre-filed testimony as well as the testimony and exhibits introduced at hearing, Non-Advocate Staff believes that there is a complete record upon which the Commission can base its decision in this docket.

Please let me know if you have any questions.

Sincerely yours,

Edward N. Damon, Esq.

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Director, Legal Division

cc: Service List