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AUG 28 2012

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A Northeast Utilities Company

Robert A. Bersak

Assistant Secretary and Associate General Counsel

August 28, 2012

By Hand Delivery

Ms. Debra A. Howland Executive Director New Hampshire Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, NH 03301-2429

Docket No. DE 11-250 - Public Service Co. of New Hampshire

Investigation of Merrimack Station Scrubber Project and Cost Recovery

Dear Ms. Howland:

Re:

I enclose an original and six copies of Public Service Company of New Hampshire's Memorandum of Law in Response to Commission Order No. 25,398.

Thank you for your assistance with this matter.

Very truly yours,

Robert A. Bersak

Assistant Secretary and

Associate General Counsel

cc: Service list DE 11-250

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