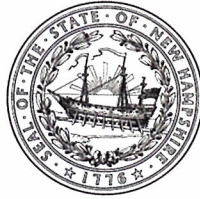


STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION

21 S. Fruit St., Suite 10
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WHPUC 14NOV14PM3:25

November 14, 2014

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

Re: Docket No. DE 11-250
Public Service Company of New Hampshire
Investigation of Scrubber Costs and Cost Recovery
Staff's Closing Memorandum

Dear Ms. Howland:

Please find enclosed Staff's Closing Memorandum in the above-captioned proceeding.

Thank you for your kind assistance in this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Suzanne G. Amidon".

Suzanne G. Amidon
Staff Attorney

Service list (electronically)