DE11-250

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Tel. (603) 271-1172

Website: www.oca.nh.gov

STATE OF NEW HAMPSHIRE



ASSISTANT CONSUMER ADVOCATE Rorie E.P. Hollenberg, Esq.



OFFICE OF CONSUMER ADVOCATE 21 S. Fruit St., Suite 18 Concord, NH 03301-2429

December 23, 2013

Debra A. Howland Executive Director New Hampshire Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, New Hampshire 03301-7319

NHPUC DEC23'13 PM 3:02

RE: DE 11-250 PSNH – Investigation of Scrubber Costs

Dear Ms. Howland:

I enclose for filing in the above referenced docket an original and six copies of Testimony of Stephen R. Eckberg and Testimony of Matthew I. Kahal, both on behalf of the Office of Consumer Advocate. Electronic copies of these filings have been provided to the individuals on the Commission's service list.

Please note that the documents included as attachments have been released as public documents in prior proceedings. Please contact the office if you have any questions.

Thank you for your assistance.

Respectfully. inc

Susan W. Chamberlin Consumer Advocate

cc: Service List via electronic mail