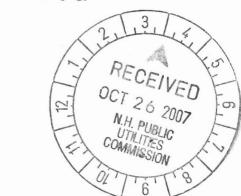


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The Northeast Utilities System

Gerald M. Eaton Senior Counsel

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October 26, 2007

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

Re: Investigation of Implementation of the Energy Policy Act of 2005

Docket No. DE 06-061

Dear Secretary Howland:

Enclosed please find an original and six copies of Public Service Company of New Hampshire's Comments and Recommendations. At the close of the hearing on October 10, 2007, the Chairman of the Commission permitted parties to file written closing statements and recommendations by October 26, 2007 regarding the evidence presented at the hearing

Copies of this letter and the enclosed Comments and Recommendations have been provided electronically to the persons on the attached service list.

Sincerely,

Gerald M. Eaton Senior Counsel

Second M. Enter

Enclosures cc: Service List

Service List Docket DE 06-061

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