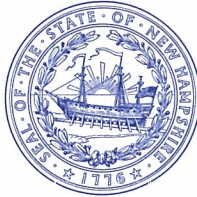


THE STATE OF NEW HAMPSHIRE

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Thomas B. Getz

COMMISSIONERS
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EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland



PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

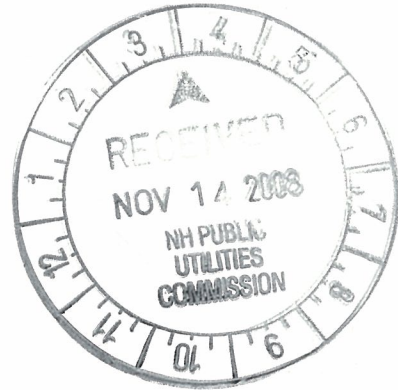
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November 14, 2008



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

Re: DG 07-072 Electric and Gas Carrying Charge Rate on Cash Working Capital
Testimony of James A. Rothschild on Supply Related Cash Working Capital

Dear Ms. Howland:

Attached are an original and seven copies of the third revised direct testimony of James A. Rothschild on behalf of Staff with respect to the above-captioned matter.

If you have any questions, please contact me.

Sincerely,

A handwritten signature in cursive script, appearing to read "F. Anne Ross".

F. Anne Ross, Esq.
General Counsel

cc: Service List