

780 N. Commercial Street, Manchester, NH 03101

Public Service Company of New Hampshire P.O. Box 330 Manchester, NH 03105-0330 (603) 634-2961 Fax (603) 634-2438

The Northeast Utilities System

Gerald M. Eaton Senior Counsel

E-Mail: eatongm@psnh.com

May 1, 2008

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

Re:

Reconciliation of PSNH's Energy Service and Stranded Cost for Calendar Year 2007

Docket No. DE 08-XXX

Dear Secretary Howland:

Enclosed please find the original and eight copies of Public Service Company of New Hampshire's ("PSNH") testimony and exhibits supporting the reconciliation of Default Energy Service Charge and Stranded Cost Recovery Charge revenues with PSNH's actual costs for the calendar year 2007. As previously stipulated and approved by the Commission, PSNH's annual reconciliation filing is due on May 1.

This filing contains the testimony and exhibits of Robert A. Baumann, Richard C. Lebrecque and William H. Smagula.

Copies have been mailed or hand delivered to the persons on the attached service list.

Sincerely,

Gerald M. Eaton Senior Counsel

Guald M. later

Enclosures cc: Service List

Service List

Reconciliation of Energy Service and Stranded Costs for Calendar Year 2007 Docket DE 08-XXX

Ms. Debra A. Howland Executive Director & Secretary State of New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429 * * Librarian
State of New Hampshire
Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

Ms. Suzanne Amidon Staff Attorney State of New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429

Ms. Mary Coleman Assistant Director - Electric Utilities State of New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429 Mr. Thomas C. Frantz
Director - Electric Utilities
State of New Hampshire
Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

Mr. Steve Mullen Utility Analyst III State of New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429

Ms. Amanda Noonan Consumer Affairs Director State of New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429 Atty. F. Anne Ross State of New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429 Mr. Kenneth E. Traum Office of Consumer Advocate 21 S. Fruit Street, Suite 18 Concord, NH 03301-2429

Ms. Meredith A. Hatfield Consumer Advocate Office of Consumer Advocate 21 S. Fruit Street, Suite 18 Concord, NH 03301-2429

Mr. Allen M. Desbiens Senior Analyst Public Service of New Hampshire 780 N. Commercial Street Manchester, NH 03101 Atty. Gerald M. Eaton Senior Counsel **Public Service** of New Hampshire 780 No. Commercial Street Manchester, NH 03101

Ms. K'LaRae Nolin Admin Support Public Service of New Hampshire 780 N. Commercial Street Manchester, NH 03105-0330