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The Northeast Utilities System

March 21, 2011

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

Re: PSNH 2010 Least Cost Integrated Resource Plan NH PUC Docket No. DE 10-261



Dear Secretary Howland:

Enclosed please find the original and six copies of Public Service Company of New Hampshire's ("PSNH") Objection to New Hampshire Sierra Club's Motion to Compel in the above-captioned matter.

Copies of the Objection have been forwarded to all the parties on the Commission' Service List.

Very truly yours.

Gerald M. Eaton Senior Counsel

Enclosures

cc: Service List (electronically)