

February 28, 2011

Ms. Debra Howland
Executive Director & Secretary
NHPUC
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429



Dear Ms. Howland:

Enclosed please find one (1) original and three (3) copies of our "Stranded Cost Recovery" reconciliation for the period ending January, 2011 in accordance with DE 10-303.

Should you have any questions, please call me at 536-8824.

Sincerely,

A handwritten signature in cursive script, appearing to read "Brenda C. Inman".

Brenda C. Inman
Financial Services Manager

Enc.