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February 21, 2011

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



RE: DE 11-027 Class II Customer Sited Renewable Energy Source Application

Dear Ms. Howland,

Please find enclosed "Exhibit C" to be included in the above referenced application.

Please feel free to contact me at 603-536-8827 or manypennyh@nhec.com if you need further information or clarification.

Sincerely,

Heather Manypenny
Power Resources Executive