STATE OF NEW HAMPSHIRE

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July 15, 2013

NHPLC JUL15'13 PM 4:17

Debra Howland Executive Director & Secretary New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, New Hampshire 03301-7319

RE: IR 13-038 Review of Utility Assessment Practices

Dear Ms. Howland:

Enclosed please find an original and six copies of the Office of the Consumer Advocate's Comments in the above captioned matter.

If you have any questions about this filing, please contact our office. Thank you.

Respectfully,

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Susan W. Chamberlin Consumer Advocate

cc: Service list via electronic mail