STATE OF NEW HAMPSHIRE

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February 4, 2014

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

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RE: DE 13-108 PSNH

Annual Reconciliation of Energy Service and Stranded Cost for 2012

Dear Ms. Howland:

Attached please find an original and six copies of the Office of the Consumer Advocate's Legal Brief, in the above referenced matter.

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

Respectfully,

Susan W. Chamberlin Consumer Advocate

cc: Service List via electronic mail