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MIPIC SPEETAPMANG

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

RE: Docket No. DE 17-160

Public Service Company of New Hampshire d/b/a Eversource Energy

Petition for Recovery of Annual Assessment and Consultant Costs

Dear Director Howland:

Enclosed please find Public Service Company of New Hampshire d/b/a Eversource Energy's response to the staff's audit recommendation in the above-captioned docket

If you have any questions, please do not hesitate to contact me. Thank you for your assistance with this matter.

Very truly yours,

Matthew J. Fossum Senior Counsel

Enclosure

CC: Service List