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December 3, 2020

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

RE: DE 20-092 Electric and Gas Utilities

2021-2023 Triennial Energy Efficiency Plan

Dear Ms. Howland:

Please find Rebuttal Testimony of Philip H. Mosenthal filed on behalf of the Office of the Consumer Advocate in the above captioned matter.

Consistent with the Commission's Secretarial Letter of March 17, 2020, this filing is being submitted electronically only.

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

Man

Sincerely,

D. Maurice Kreis Consumer Advocate

cc: Service list via electronic mail