

THE STATE OF NEW HAMPSHIRE

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PUBLIC UTILITIES COMMISSION
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February 11, 2010

Debra A. Howland
Executive Director
New Hampshire Public Utilities Commission
21 S. Fruit St., Suite 10
Concord, New Hampshire 03301

Re: DG 09-139, Concord Steam Corporation
Petition for Rate Increase
Final Audit Report



Dear Ms. Howland:

Enclosed is the final audit report of the Commission's Audit Staff with respect to the above-captioned docket.

Please contact me if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Matthew J. Fossum".

Matthew J. Fossum
Staff Attorney

Attachments
cc: Service List