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May 13, 2011

Via Electronic Mail and Hand Delivery

Debra A. Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301



Re: **Granite State Electric Company d/b/a National Grid
Quarterly Reconciliations Report**

Dear Ms. Howland:

On behalf of Granite State Electric Company d/b/a National Grid, please find seven (7) copies of the Company's reconciliations for its adjustment factors and certain other charges covering the period through March 31, 2011. The reconciliations included in this submission are as follows:

- Schedule 1 Stranded Cost Charge
- Schedule 2 2010 Stranded Cost Adjustment Factor
- Schedule 3 2011 Stranded Cost Adjustment Factor
- Schedule 4 Transmission Service Charge
- Schedule 5 2010 Transmission Service Cost Adjustment Factor
- Schedule 6 2011 Transmission Service Cost Adjustment Factor
- Schedule 7 Default Service
- Schedule 8 2010 Default Service Adjustment Factor
- Schedule 9 2011 Default Service Adjustment Factor
- Schedule 10 Default Service Cost Reclassification Adjustment Factor Reconciliation
- Schedule 11 Renewable Portfolio Standard Adder Reconciliation

Very truly yours,

Sarah B. Knowlton

SBK/ds
Enclosure

cc: Celia O'Brien, Esq.
Meredith Hatfield, Esq.