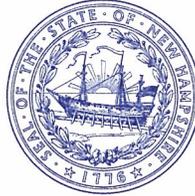


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May 4, 2012

Debra A. Howland, Executive Director
N.H. Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301



Re: DE 10-188 2011-2012 CORE Electric and Natural Gas Energy Efficiency Programs
Staff Rebuttal Testimony to Office of the Consumer Advocate and
Office of Energy and Planning

Dear Ms. Howland:

Pursuant to the approved procedural schedule, enclosed please find for filing the rebuttal testimony of Messrs. James J. Cunningham and Al-Azad Iqbal.

Thank you in advance for your assistance with this matter.

Sincerely,

Marcia A. B. Thunberg
Staff Attorney

Attachments

cc: Docket Related Service List