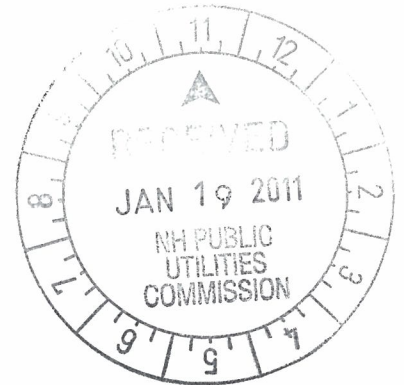


January 17, 2011

Ms. Debra Howland
Executive Director & Secretary
NHPUC
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429



Dear Ms. Howland:

Enclosed please find a copy of our "Energy Assistance Program" required reports for the quarter ending December 2010 in accordance with DE 10-192 and the Fiscal Procedures Manual:

- Reconciliation of SBC
- Number of Participants by Discount Tier
- Residential Aging Comparison
- Quarterly report

NHEC has submitted the reconciliation as a receivable for under collections of the SBC in the amount of \$50,787.14 for the month of December 2010.

If you should have any questions, please do not hesitate to contact me at 603-536-8824 or Inmanb@nhec.com

Sincerely,

Brenda C Inman
Financial Services Manager

Enc.