

**Concord Steam** 

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Steam and Power Generation

September 28, 2010

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



Re: DG 10 -242 Concord Steam Corporation 2010 Cost of Energy

Dear Ms. Howland:

Enclosed for filing are an original and six copies of supplemental testimony for Concord Steam Corporation's 2010 cost of energy filing. An electronic copy has been sent to the Commission.

Please include Sarah Knowlton of McLane, Graf, Raulerson & Middleton, Professional Association, 100 Market Street, P.O. Box 459, Portsmouth, NH 03802 on the service list in this matter.

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Yours Truly,

Peter Bloomfield, PE

President

cc: Sarah Knowlton

Office of Consumer Advocate