



**Public Service
of New Hampshire**

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A Northeast Utilities Company

Sarah B. Knowlton
Senior Counsel

June 22, 2012

Debra A. Howland
Executive Director
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429



**Re: DE 10-261: Public Service Company of New Hampshire Least Cost
Integrated Resource Plan**

Dear Ms. Howland:

I am writing in response to two issues raised in the Closing Argument filed by the New Hampshire Sierra Club on June 13, 2012 in the above-captioned docket. In its Closing Argument, Sierra Club requests that the Commission reconsider an evidentiary ruling made at the hearing as well as assess PSNH for its attorneys' fees and expert expenses pursuant to RSA 365:38-a. These issues have not been properly raised given that they are not the subject of a motion before the Commission. Should the Commission consider those issues, the Company objects and requests that it be provided with an opportunity to respond.

Very truly yours,

Sarah B. Knowlton

cc: Service list