

April 22, 2011

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

Dear Ms. Howland:

Enclosed please find one (1) original and three (3) copies of our "Stranded Cost Recovery" reconciliation for the period ending March, 2011 in accordance with DE 10-303.

Should you have any questions, please call me at 536-8824.

Sincerely,

Brenda C. Inman Financial Services Manager

Enc.