



T: 617.330.7000 F: 617.439.9556
50 Rowes Wharf, Boston, MA 02110

Robert D. Shapiro

Direct Dial: (617) 330-7102
E-mail: rshapiro@rubinrudman.com

October 25, 2007

By Overnight and Electronic Mail

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



**RE: Post-Hearing Comments of Wal-Mart Stores East, L.P.,
Investigation of EPAct Standards, Docket No. DE 06-061 (Rehearing)**

Dear Ms. Howland:

Enclosed for filing, please find the original and eight (8) copies of the Post-Hearing Comments of Wal-Mart Stores East, L.P.

Kindly date stamp a copy of this cover letter and return to us in the enclosed self-addressed, stamped envelope.

Thank you for your attention to this matter.

Very truly yours,

Robert Shapiro
Karla Doukas

Enclosure
cc: Service List