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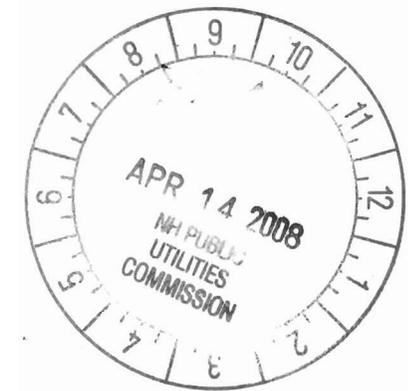
Robert D. Shapiro
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April 11, 2008

By Email and First Class Mail

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

**RE: Docket No. DE 07-064
Comments of Wal-Mart, Stores East, L.P.**



Dear Ms. Howland:

Enclosed for filing in the above matter, please find the original and seven (7) copies of the comments of Wal-Mart, Stores East, L.P. Kindly date-stamp the enclosed extra copy of this cover letter and return it to our files in the enclosed, self-addressed stamped envelope.

Very truly yours,

Robert Shapiro (kjet)

Robert D. Shapiro

Enclosure
cc: Service List