THE STATE OF NEW HAMPSHIRE

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June 2, 2008

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



Re: DG 07-072 Electric and Gas Carrying Charge Rate on Cash Working Capital

Testimony of James A. Rothschild

Dear Ms. Howland:

Attached are an original and six copies of the revised direct testimony of James A. Rothschild on behalf of Staff with respect to the above-captioned matter. These revisions are the result of corrected data relating to Energy North and Unitil.

If you have any questions, please contact me.

Sincerely yours,

F. Anne Ross, Esq. Staff Attorney

cc: Service List