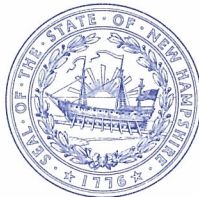


THE STATE OF NEW HAMPSHIRE

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Thomas B. Getz

COMMISSIONERS  
Graham J. Morrison  
Clifton C. Below

EXECUTIVE DIRECTOR  
AND SECRETARY  
Debra A. Howland



PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10  
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH  
1-800-735-2964

Website:  
[www.puc.nh.gov](http://www.puc.nh.gov)

October 3, 2008

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



Re: DG 07-072 Electric and Gas Carrying Charge Rate on Cash Working  
Capital - Testimony of James A. Rothschild

Dear Ms. Howland,

Attached are the original and six copies of the rebuttal testimony of James A. Rothschild on behalf of Staff with respect to the above-captioned matter.

If you have any questions, please contact me.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "F. Anne Ross".

F. Anne Ross, Esq.  
General Counsel

cc: Service List