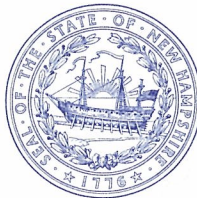


THE STATE OF NEW HAMPSHIRE

CHAIRMAN
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

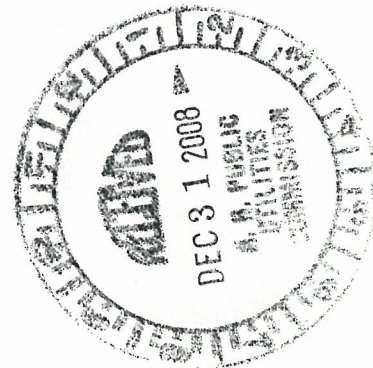
Tel. (603) 271-2431

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

Website:
www.puc.nh.gov

December 31, 2008



Debra A. Howland
Executive Director
New Hampshire Public Utilities Commission
Walker Building
21 S. Fruit Street, Suite 10
Concord, NH 03301 -2429

Re: DG 08-107, Concord Steam Corporation
Transfer Utility Assets/Distribution Upgrades/Steam Purchase Agreement
Staff Testimony

Dear Ms. Howland:

Enclosed for filing is the testimony of Staff witnesses Stephen Frink and Robert Wyatt.

Sincerely,

A handwritten signature in cursive script that reads "Edward N. Damon".

Edward N. Damon, Esq.
Director, Legal Division

Service List

PETER BLOOMFIELD
CONCORD STEAM CORPORATION
PO BOX 2520
CONCORD NH 03302

SARAH KNOWLTON
MCLANE GRAF RAULERSON & MIDD
PO BOX 459
PORTSMOUTH NH 03802-0459

Docket #: 08-107 Printed: December 31, 2008

FILING INSTRUCTIONS: PURSUANT TO N.H. ADMIN RULE PUC 203.02(a),
WITH THE EXCEPTION OF DISCOVERY, FILE 7 COPIES (INCLUDING COVER LETTER) TO:
DEBRA A HOWLAND
EXEC DIRECTOR & SECRETARY
NHPUC
21 SOUTH FRUIT STREET, SUITE 10
CONCORD NH 03301-2429