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The Northeast Utilities System

May 30, 2012

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

Re:

Docket No. DE 10-188

Smart Start Energy Efficiency Program

Dear Ms. Howland:

Pursuant to Order No. 24,417 attached for filing in the above-captioned docket is PSNH's  $1^{st}$  quarter 2012 Report on the Smart Start Energy Efficiency Program regarding program participation and program expenditures. This report is being filed electronically with one paper copy being sent to the Commission. The service list will also receive this filing electronically.

We would be pleased to respond to any questions the Commission may have on this report.

Very truly yours,

Gilbert E. Gelineau, Jr.

Manager, Marketing Support

Enclosure

cc: Service List