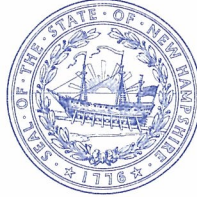


THE STATE OF NEW HAMPSHIRE

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September 12, 2012

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



Re: Docket No. DE 11-250
Public Service Company of New Hampshire
Investigation of PSNH Installation and Cost Recovery of Scrubber Technology at
Merrimack Station
Final Report of Jacobs Consultancy

Dear Ms. Howland:

In 2010, the Commission contracted with Jacobs Consultancy, Inc. to provide a variety of consulting services and, pursuant to the contract, Staff engaged Jacobs in the review the installation of wet flue gas desulphurization (Scrubber) technology at Merrimack Station by Public Service Company of New Hampshire (PSNH). Staff previously filed Jacobs' preliminary due diligence report and three quarterly reports in this docket on January 20, 2012.

Please find enclosed a CONFIDENTIAL copy of the final Jacobs report regarding its review of the Scrubber installation at Merrimack Station. The confidential information can be found on pages 28, 37 and 72 *et seq.*

A confidential copy of the report will be provided to Staff, PSNH and the Office of Consumer Advocate. All parties to the service list will be served a copy of this letter at the time it is filed with the Commission.

Thank you for your attention.

Sincerely,

A handwritten signature in dark ink, appearing to read "Suzanne G. Amidon".

Suzanne G. Amidon
Staff Attorney