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A Northeast Utilities Company

Matthew J. Fossum Senior Counsel

February 4, 2014

NHPUC 4FEB'14pH4:22

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

RE: DE 13-108, Public Service Company of New Hampshire

Reconciliation of PSNH's Energy Service and Stranded Cost for Calendar Year 2012

Dear Director Howland:

Please find enclosed PSNH's brief on the issue of used and useful assets in the above-referenced docket.

Thank you for your cooperation. Please do not hesitate to contact me with any questions.

Very truly yours,

Matthew J. Fossum

Senior Counsel

Enclosure

Cc: Service List