



**Northeast Utilities
System**

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The Northeast Utilities System

Gerald M. Eaton
Senior Counsel

February 14, 2003

Thomas B. Getz, Chairman
State of New Hampshire
Nuclear Decommissioning Finance Committee
Eight Old Suncook Road
Concord, New Hampshire 03301

Re: NDFC Docket No. 2002-03
North Atlantic Energy Corporation Certification of
Customer Contribution Pursuant to RSA 162-F:21-B, II(b)

Dear Chairman Getz:

On November 1, 2002, North Atlantic Energy Corporation ("NAEC") transferred its 35.98201% ownership interest in the Seabrook Nuclear Generating Station to FPLE Seabrook, LLC ("FPLE Seabrook"). Prior to transferring its ownership interest, in accordance with Section 5.10 of the Purchase and Sale Agreement for the Seabrook Nuclear Power Station and the Final Report and Order of the Committee in Docket No. 2002-02, NAEC transferred Decommissioning Trust Funds with a combined balance, inclusive of top-off payment, of \$92,521,667 to FPLE Seabrook.

The decommission trust originally set up for NAEC was a qualified trust. Due to IRS regulations, not all contributions could be made to a qualified trust in some tax years; therefore, a non-qualified trust was established for NAEC to receive those contributions that could not be sent to the qualified trust.

In 1994, NAEC acquired a small ownership share in Seabrook from the Vermont Electric Generation and Transmission Cooperative ("VEG&T"). A small amount of decommissioning money was transferred to NAEC's non-qualified trust at that time. NAEC estimates that the VEG&T contribution to the non-qualified trust has grown with earnings since 1994 to approximately \$112,500. Compared to the total amount transferred by NAEC to the Decommissioning Trust Funds accounts of FPLE Seabrook, an estimated 99.88% of these funds were contributed by New Hampshire customers.

Thus, of the Decommissioning Trust Funds balance of \$92,521,667 transferred to FPLE Seabrook, \$112,500 did not come from New Hampshire customers.

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Accordingly, as required by Exhibit 24 in Docket No. 2002-02, NAEC hereby certifies to the Committee that \$92,409,167 (\$92,521,667 minus \$112,500) is NAEC's New Hampshire Customer Contribution pursuant to RSA 162-F:21-b, II(c).

If you have any questions concerning this letter, please do not hesitate to contact me at (603) 634-2961

Sincerely yours,
NORTH ATLANTIC ENERGY CORPORATION

By: 
Gerald M. Eaton
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cc: Service List
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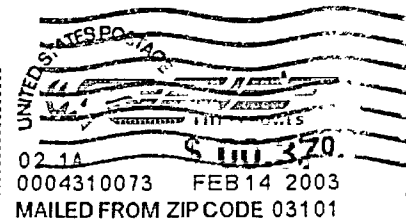
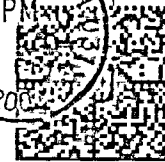
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