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January 31, 2008

VIA HAND DELIVERY

Hon. Rafael Epstein
Administrative Law Judge
New York State Department of Public Service
Three Empire State Plaza
Albany, New York 12223

**Re: Case 07-M-0906 - Joint Petition of IBERDROLA, S.A.,
Energy East Corporation, RGS Energy Group, Inc.,
Green Acquisition Capital, Inc., New York State Electric
& Gas Corporation and Rochester Gas and Electric
Corporation for Approval of the Acquisition of Energy
East Corporation by IBERDROLA, S.A.**

Dear Judge Epstein:

Please find enclosed a copy of the Rebuttal Testimony and Exhibits submitted on behalf of Joint Petitioners in the above-referenced proceeding.

Please note that some of the Joint Petitioners' exhibits (or portions thereof) have been protected as Trade Secret or Highly Sensitive Trade Secret ("HST") Information in accordance with the Protective Order attached to Your Honor's Procedural Ruling of October 4, 2007. The Trade Secret and HST Information has been redacted from the public version of Joint Petitioners' Rebuttal Exhibits. Under separate cover, we are providing to Your Honor, Staff, the Consumer Protection Board and those parties who have executed a copy of Exhibit 2 pursuant to the Protective Order, those exhibits (or portions thereof) containing Trade Secret Information. HST information will be provided to Your Honor, Staff counsel and CPB counsel under separate cover.

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In accordance with Your Honor's Procedural Ruling of October 4, 2007, five copies of the enclosed Rebuttal Testimony and Exhibits have been served upon the Secretary of the Commission. All parties on the Active Parties List have been served via e-mail. In addition, those parties who have requested hard copies of testimony and exhibits have been served accordingly. Please call should you have any questions about the enclosed testimony and exhibits.

Thank you for your consideration.

Respectfully submitted,



Andrew Gansberg
Stanley W. Widger, Jr.

AG:kp
Enclosures

cc: Hon. Jaclyn A. Brillling (w/enc.)
Active Parties List (w/enc.)