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July 20, 2010

Luly Massaro, Clerk
Public Utilities Commission
89 Jefferson Boulevard
Warwick, RI 02888

Re: Docket No. 4185

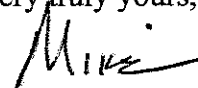
Dear Luly:

As you know, this office represents Toray Plastics (America), Inc. and Polytop Corporation.

Enclosed for filing in this matter are an original and 12 copies of the following:

1. Direct testimony of Shigeru Osada on behalf of Toray Plastics (America), Inc.
2. Direct testimony of Thomas A. D'Amato on behalf of Polytop Corporation.
3. Direct expert testimony of Dr. Edward M. Mazze, Ph.D. submitted jointly on behalf of Toray Plastics (America), Inc. and Polytop Corporation.

Very truly yours,



Michael R. McElroy

MRMc:tmg
cc: Service List

**National Grid – Review of Proposed Town of New Shoreham Project
Docket No. 4185 – Service List Updated 7/16/10**

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