THE STATE OF NEW HAMPSHIRE

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May 11, 2011

Ms. Tricia Keegan Financial Analyst NH Gas Corporation 32 Central Sq. P.O. Box 438 Keene, NH 03431

Re: NH Gas Corporation – DG 09-057 Revision to Tariff NHPUC No.1

Dear Ms. Keegan:

Staff has reviewed the filing received on April 29, 2011, in the above-captioned proceeding and confirms compliance with Puc 1603 filing requirements. A copy of this letter is being entered into the docket and the tariff filing will be placed in our permanent file.

Enclosed for your records is a date stamped copy of the filing. If I can be of future assistance please contact me at tel. (603) 271-6053 or via e-mail at denise.mckeen@puc.nh.gov.

Yours truly,

Denise R. McKeen Program Assistant II

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Enclosures cc: docketbk