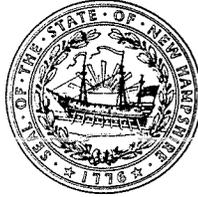


THE STATE OF NEW HAMPSHIRE

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EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland



PUBLIC UTILITIES COMMISSION
21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

March 23, 2010

R. Scott Mahoney
Iberdrola USA
217 Commercial Street, Suite 500
Portland, ME 04101

Re: DA 09-289, Service Agreement between New Hampshire Gas Corporation
and Iberdrola USA Management Corporation

Dear Mr. Mahoney:

On December 30, 2009, New Hampshire Gas Corporation (NHGC) filed an unexecuted Service Agreement between NHGC and the Iberdrola USA Management Corporation (IUMC). NHGC and IUMC are associate companies within the Iberdrola USA, Inc. registered holding company system. Under the terms of the agreement, IUMC is to provide accounting, corporate, finance and treasury, human resource, regulatory, legal, information technology, engineering and other services to NHGC upon request. NHGC will be charged costs reasonably identified and related to the particular service performed. At the time of the filing, the contract was expected to be executed in February, 2010, following the finalization of company budgets. By its terms, once executed, the agreement may be terminated by either party upon not less than 90 days prior written notice. On March 5, 2010, NHGC filed an executed version of the service agreement which listed an effective date of January 1, 2010. The signatures on the agreement were not dated.

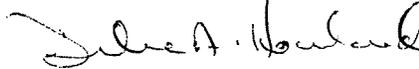
Under RSA 366:3, any contract or arrangement, or a summary of any unwritten contract or arrangement, between a utility and its affiliate is to be filed by the utility within 10 days after being executed or entered into. NHGC filed an unexecuted agreement on December 30, 2009, and an executed agreement on March 5, 2010 with an effective date of January 1, 2010. In that the only date listed on the agreement is January 1, 2010, and that the executed agreement was not filed until March 5, 2010, NHGC can not be said to have met the filing requirements of RSA 366:3. Pursuant to RSA 366:4, however, the Commission hereby approves of the late filing of this contract. We will expect NHGC to be more diligent in the future in complying with the timeframes for filing.

March 23, 2010

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Having approved of the late filing of this contract, this letter serves as an acknowledgement that the contract has been received by the Commission. This acknowledgement does not constitute approval of any rate or revenue requirement change that may be claimed as a result of the service provided for in the filed documents, as any issue that may arise under the contract may be addressed in another docket or through the opening of a new docket, the Commission will not open an investigation at this time under RSA 366:5. Any modifications to this docket must be filed with the Commission pursuant to RSA 366:3. The Commission accepts the contract, and will close this docket.

Very truly yours,

A handwritten signature in black ink, appearing to read "Debra A. Howland". The signature is fluid and cursive, with a large initial "D" and "H".

Debra A. Howland
Executive Director