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January 9, 2012



Via Electronic Mail and Hand-Delivery

Debra A. Howland, Executive Director and Secretary
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301

***Re: DG 11-231, Petition for Approval of Third Amendment to
Special Contract with National Gypsum Company***

Dear Ms. Howland:

I am writing on behalf of Northern Utilities, Inc. ("Northern") regarding Order No. 25, 306 issued by the Commission on December 22, 2011 in the above-captioned matter. The Order requires that, among other things, Northern is to file on or before January 10, 2012 a contract whose terms comply with the requirements of the Order. In response to this provision, Northern wishes to note that it has already filed a copy of the executed agreement with National Gypsum that effectuates the contract term extension approved by the Commission on a *nisi* basis in Order No. 25, 306. That agreement was submitted with Northern's Petition in the above-captioned matter on October 18, 2011 and is labeled Schedule NU 1-5. Although Northern believes that Schedule NU 1-5 is sufficient for purposes of complying with the provision of the Commission's Order that directs Northern to file a contract whose terms comply with the Order's requirements, Northern is nonetheless submitting an original and six "clean" copies of the contract (i.e. ones that are not labeled "Schedule NU 1-5") to address the Order's compliance filing requirement.

The undersigned has shared the foregoing information with Staff Attorney Alexander Speidel who concurs with Northern's position that Schedule NU-1-5 constitutes the contract that the Commission has ordered Northern to file, and that submission of the enclosed "clean" copy of the contract satisfies the contract filing requirement contained in Order No. 25, 306.

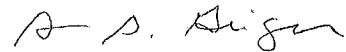
Pursuant to Attorney Speidel's request for written confirmation that Northern accepts the conditions contained in Order No. 25, 306, this letter will confirm Northern's acceptance of the Order's requirements that Northern: 1) file an update of the special contract rate and marginal cost analysis seven months prior to the commencement of the first of the three annual self-executing special contract extensions, or no later than April 30, 2016; and 2) provide the Commission with written notice of the actual or impending termination of the special contract,

Ms. Debra A. Howland
January 9, 2012
Page 2 of 2

either resulting from closure of National Gypsum's Portsmouth facility, or non-adoption of the annual self-executing extensions.

If there are any questions about this letter, please do not hesitate to contact me. Thank you for your assistance in this matter.

Very truly yours,

A handwritten signature in dark ink, appearing to read "S. S. Geiger". The signature is fluid and cursive, with the first and last names being more prominent than the middle initial.

Susan S. Geiger

Enclosures
cc: Service List (Electronic Mail)

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