



December 23, 2013

By E-Mail and Overnight Delivery

Debra A. Howland, Executive Director
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

**RE: Docket DG 11-290 Northern Utilities, Inc.
Stipulation and Settlement Agreement**

Dear Director Howland:

On behalf of Northern Utilities, Inc. ("Northern" or "Company"), enclosed is the executed Stipulation and Settlement agreement between the Company and NH PUC Staff in the referenced docket.

Please do not hesitate to contact me if you have any questions concerning these responses. Thank you for your attention to this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Gary Epler".

Gary Epler
Attorney for Northern Utilities, Inc.

Enclosure

cc: Service List (by e-mail only)