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May 2, 2011

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 06-107; National Grid Merger Compliance Reports

Dear Ms. Howland:

Pursuant to the Merger Settlement Agreement approved by the Commission in Order No. 24,777 dated July 12, 2007 in the above-referenced docket, attached for filing please find Annual Costs to Achieve Reports of Granite State Electric Company d/b/a National Grid and EnergyNorth Natural Gas, Inc. d/b/a National Grid NH. As required by the Merger Settlement Agreement, the Costs to Achieve Reports detail the actual costs to achieve the merger for calendar year 2010.

Also attached for filing please find Granite State's Annual Cumulative Earnings Report. Granite State's Annual Cumulative Earnings Report calculates the cumulative average return on equity for calendar year 2010.

Thank you for your assistance with this matter. Please do not hesitate to call if you have any questions.

Very truly yours,

Sarah B. Knowlton

Enclosure

cc: Celia B. O'Brien, Esq.
Service List (electronic mail)

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