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May 1, 2012

Via Electronic Mail and Hand Delivery

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



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, enclosed for filing are Annual Costs to Achieve Reports of Granite State Electric Company d/b/a National Grid (“Granite State”) and EnergyNorth Natural Gas, Inc. d/b/a National Grid NH. As required by the Merger Settlement Agreement, the enclosed Costs to Achieve Reports detail the actual costs to achieve the merger for calendar year 2011. Also enclosed for filing is Granite State’s Annual Cumulative Earnings Report. Granite State’s Annual Cumulative Earnings Report calculates the cumulative average return on equity for calendar year 2011.

Please do not hesitate to call if you have any questions.

Sincerely,

Patrick H. Taylor

PHT:slb

cc: Service List
Celia O’Brien, Esquire