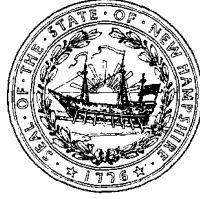


THE STATE OF NEW HAMPSHIRE



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September 5, 2006

Patricia Crowe
Keyspan Energy Delivery New England
52 Second Avenue
Waltham, MA 02451

Re: DG 06-120 Energy North Natural Gas, Inc d/b/a Keyspan Energy Delivery New England

Dear Ms. Crowe:

This letter serves as an acknowledgement of Energy North Natural Gas, Inc. d/b/a Keyspan Energy Delivery New England's Filing of its Residential Low Income Assistance Program for Natural Gas Customers, received September 1, 2006. Please reference the docket number cited above on any additional material to be filed in this matter. All filings should consist of seven (7) copies of both the cover letter and any associated material.

Please include along with all filings in this docket a compact disk (CD) or diskette containing the filed information. We utilize Microsoft Word 2002 and Excel 2002 and can accept files submitted in PDF (portable document format).

Any information requiring confidential treatment must be filed separately from non-confidential information and accompanied by a motion for confidential treatment, with the exception of telecommunication companies. Telecommunication companies must file confidential material in accordance with RSA 378:43, I-III, Information not Subject to Right-to-Know law. The statute is available on the Commission's web site at www.puc.nh.gov.

Very truly yours,

A handwritten signature in black ink that reads "Debra A. Howland".

Debra A. Howland
Executive Director and Secretary

cc: Service List
DAH/smd