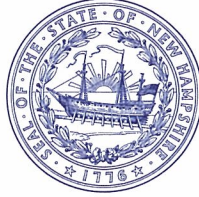


THE STATE OF NEW HAMPSHIRE

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Thomas B. Getz

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EXECUTIVE DIRECTOR  
AND SECRETARY  
Debra A. Howland



**PUBLIC UTILITIES COMMISSION**  
21 S. Fruit Street, Suite 10  
Concord, N.H. 03301-2429

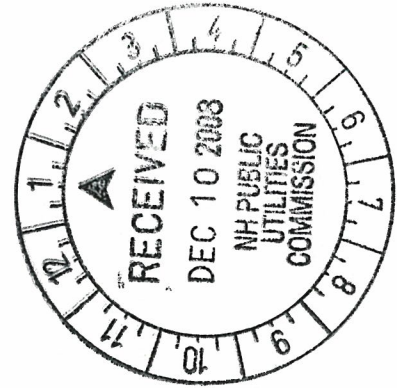
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December 10, 2008



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

Re: DG 07-033 Northern Utilities, Inc. 2007 Summer Season Cost of Gas Proceeding  
DG 07-050 EnergyNorth Natural Gas, Inc. Investigation of Indirect Gas Costs

Dear Ms. Howland:

In Order No. 24,901 the Commission requested that Staff report by December 12, 2008, on the progress of discussions regarding an appropriate transition mechanism to be used in moving from billed to accrued revenues in the cost of gas reconciliation mechanism.

Staff, the Office of Consumer Advocate, Northern Utilities, Inc., and EnergyNorth Natural Gas, Inc., met on November 12, 2008, and are scheduled to meet early next week to discuss proposals for transitioning to the new methodology. Staff and the parties believe that the discussions so far have been constructive and would like more time to determine whether a settlement is possible. As a result, Staff asks that the Commission allow until January 15, 2009, for Staff to submit a final report and recommendation in this matter.

Sincerely yours,

*F. Anne Ross*  
F. Anne Ross  
General Counsel

cc: Service List