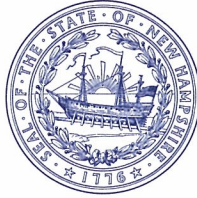


THE STATE OF NEW HAMPSHIRE

CHAIRMAN
Thomas B. Getz

COMMISSIONERS
Graham J. Morrison
Clifton C. Below

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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1-800-735-2964

Website:
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January 23, 2009

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



Re: DG 07-050 EnergyNorth Indirect Gas Costs
DG 08-009 EnergyNorth Base Rates
Final Report of Monticello Consulting Group Regarding Recommended Bad Debt
Percentage

Dear Ms. Howland:

Enclosed for filing is the final report of Monticello Consulting Group prepared pursuant to its contract with the Commission. Please let me know if you have any questions.

Sincerely,

A handwritten signature in blue ink that reads "Edward N. Damon".

Edward N. Damon
Director, Legal Division

cc Service Lists (without enclosure)



MONTICELLO
Consulting Group Limited

Monticello Consulting Group

A Review and Assessment of Collection & Termination Activities at EnergyNorth Natural Gas, Inc.

January 19, 2009

Presented to:

Amanda Noonan
Consumer Affairs Director

Presented by:

Bruce A. Gay
President

Monticello Consulting Group
4209 Buck Creek Court
North Charleston, SC 29420
Phone 843.767.9001
Fax 843.207.8755