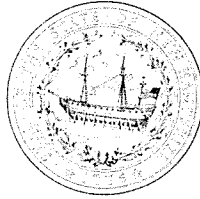


THE STATE OF NEW HAMPSHIRE

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1-800-735-2964

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May 28, 2009

Ms. Tricia Keegan
Financial Analyst
NH Gas Corporation
32 Central Sq.
P.O. Box 438
Keene, NH 03431

Re: DG 09-057 – NH Gas Corporation – COG Adjustment – May 2009

Dear Ms. Keegan:

Staff has reviewed the filing received on May 28, 2009, in the above-captioned proceeding and confirms compliance with Puc 1603 filing requirements. A copy of this letter is being entered into the docket and the tariff filing will be placed in our permanent file.

Enclosed for your records is a date stamped copy of the filing. If I can be of future assistance please contact me at tel. (603) 271-2431 or via e-mail at lisa.m.cleveland@puc.nh.gov.

Yours truly,

A handwritten signature in cursive script that reads "Lisa M. Cleveland".

Lisa M. Cleveland
Program Assistant II

Enclosures
cc: docketbk