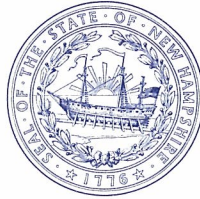


THE STATE OF NEW HAMPSHIRE

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PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

November 25, 2009

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



Re: DG 09-201, Northern Utilities, Inc.
Petition for Approval of Second Amendment to Special Contract with
National Gypsum

Dear Ms. Howland:

This letter is to inform the Commission that with respect to the above-referenced docket, the Office of Consumer Advocate (OCA) was given an opportunity to review and comment on the Staff recommendation. OCA responded to Staff that since it did not participate in the case, it takes no position on the matter and defers to Staff. If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "Matthew J. Fossum".

Matthew J. Fossum
Staff Attorney