



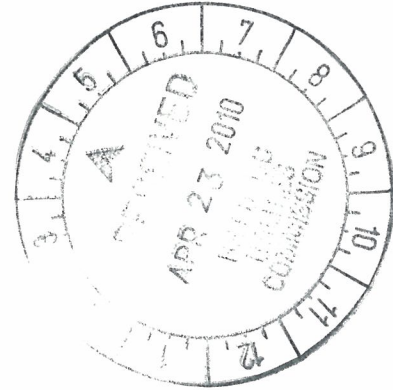
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April 23, 2010



VIA HAND DELIVERY

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

Re: DG 10-017, EnergyNorth Natural Gas, Inc. d/b/a National Grid NH - Rate Case

Dear Ms. Howland:

On behalf of EnergyNorth Natural Gas, Inc. d/b/a National Grid NH ("National Grid NH" or the "Company"), I enclose the following materials for filing in the above-captioned docket:

- A. An original and five copies of the direct testimony of Paul M. Normand regarding cash working capital and related lead-lag study;
- B. Workpapers supporting the lead-lag study summary attached to Mr. Normand's testimony; and
- C. A computer disk containing electronic copies of the foregoing documents.

Mr. Normand's cash working capital testimony may be inserted in Binder 1B, Tab 10 of the Company's full rate case filing, behind Mr. Normand's initial direct testimony and separated by the enclosed Tab A. The enclosed Workpapers may be inserted in Binder 3, Tab 5 of the Company's full rate case filing, behind Mr. Normand's initial Workpapers and separated by the enclosed blue sheet. I have enclosed an updated Index of the Company's rate case filing for your reference.

Please let me know if the Commission has any questions at all regarding the enclosed materials.

Sincerely,

A handwritten signature in black ink, appearing to read 'P. H. Taylor', with a long horizontal flourish extending to the right.

Patrick H. Taylor

Enclosures

cc: Meredith A. Hatfield, Esq.
Alan Linder, Esq.
Celia B. O'Brien, Esq.
Amy Rabinowitz, Esq.
Steven V. Camerino, Esq.