

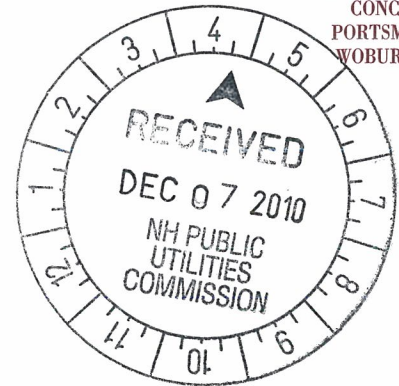


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December 7, 2010

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 (the "Company"), I enclose for filing in the above-captioned docket an original and five copies of rebuttal testimony from the following witnesses:

1. Susan F. Tierney
2. Mark U. Hirschey and Tracey B. McCarthy
3. Susan L. Fleck
4. Ann E. Leary
5. Paul M. Normand
6. Frank Lombardo
7. Robert V. Hevert

The Company understands that the Staff may provide revised testimony from one of its witnesses, and may also provide supplemental responses to some of the Company's data requests. The Company reserves all of its rights relative to any revised testimony or supplemental discovery responses that it receives subsequent to the filing of the enclosed rebuttal testimony.

Debra A. Howland
December 7, 2010
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Please let me know if the Commission has any questions 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: Service List

**EnergyNorth Natural Gas, Inc.
d/b/a National Grid NH**

DG 10-017

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Rebuttal Testimony

Volume 1

1. Testimony of Susan F. Tierney
2. Testimony of Mark U. Hirschey and Tracey B. McCarthy
3. Testimony of Susan L. Fleck
4. Testimony of Ann E. Leary
5. Testimony of Paul M. Normand.

Volume 2

6. Testimony of Frank Lombardo
7. Testimony of Robert V. Hevert