



24 Route 6A
Sandwich, MA 02563

April 25, 2014

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VIA FEDERAL EXPRESS

New Hampshire Public Utilities Commission
Debra Howland, Executive Director
21 South Fruit Street, Suite 10
Concord, NH 03301-2429
(603) 271-2431

**CONFIDENTIAL
MATERIAL
IN COMM FILE**

**RE: Glacial Energy of New England, Inc. Report – First Quarter 2014
Docket No. DM 10-252**

Dear Ms. Howland,

Attached please find an original and two copies of Glacial Energy of New England, Inc.'s quarterly sales report for the first quarter of 2014, submitted pursuant to PUC Rule 2003.03. If you require any additional information or have any questions, please feel free to contact me directly at (202) 421-4855.

Best Regards,

Adam Gusman
Regulatory Analyst

Enclosure
cc: David Goyette (via email)

LINKED