



NHPUC NOV27'13 AM11:14

R. Scott Mahoney
Vice President, General Counsel

November 22, 2013

Debra A. Howland
Executive Director
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, New Hampshire 03301-2429

Re: New Hampshire Gas Corporation, Iberdrola USA Enterprises, Inc.,
Iberdrola USA Networks, and Iberdrola USA, Inc.,
Petition to Approve an Internal Reorganization,
Case No: DG 12-051; and

New Hampshire Gas Corporation, Iberdrola USA Enterprises, Inc.,
Iberdrola USA Networks, and Iberdrola USA, Inc.,
Revised Petition to Approve an Internal Reorganization,
Case No: DG 13-071

Dear Ms. Howland:

The New Hampshire Public Utilities Commission ("Commission") first approved a Petition by New Hampshire Gas Corporation, *et al.* for an internal corporate reorganization on May 15, 2012 and approved a revised petition for an internal corporation reorganization on April 8, 2013. See, Order *Nisi* Approving Petition, in *Re New Hampshire Gas Corporation, et al., Petition to Approve an Internal Corporate Reorganization*, Order No. 25,366 (May 15, 2012) and Order *Nisi* Approving Petition, in *Re New Hampshire Gas Corporation, et al., Petition to Approve an Internal Corporate Reorganization*, Order No. 25,486 (April 8, 2013).

This is to apprise the Commission that, following the issuance of the final regulatory approval by the New York Public Services Commission on November 5, 2013, the corporate reorganization of Iberdrola USA Networks, Inc. has been effected. Networks, which is a wholly owned subsidiary of Iberdrola USA, Inc., has been

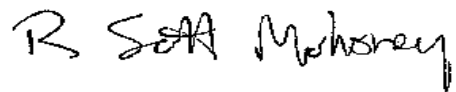
Durham Hall, 52 Farm View Drive, New Gloucester, ME 04260
Telephone 207.688.6362, Cell 207.458.1220, Fax 207.688.6364
scott.mahoney@iberdrolausa.com

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incorporated as a Maine corporation effective November 20, 2013. All regulated utilities, including New Hampshire Gas Corporation, which were previously held as subsidiaries of Iberdrola USA are now subsidiaries of Iberdrola USA Networks.

Respectfully submitted,

A handwritten signature in black ink that reads "R. Scott Mahoney". The signature is written in a cursive, slightly slanted style.

R. Scott Mahoney
Vice President, General Counsel