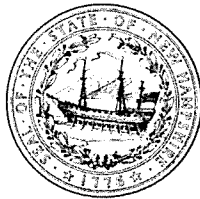


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STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION
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NHPUC 3FEB'15 PM 1:59

February 3, 2015

George H. Simmons
Manager Regulatory Services
Unitil
6 Liberty Lane West
Hampton, NH 03842

Re: DG 14-239 – Northern Utilities/Unitil – Cost of Gas Adjustment for January 2015
3rd rev pg 43, 3rd rev pg 96, 3rd rev pg 97

Dear Mr. Simmons:

Staff has reviewed the filing received on January 26, 2015, in the above captioned proceeding and confirms compliance with Puc 1603 filing requirements. A copy of this letter is being entered into the docket and the tariff filing will be placed in our permanent file.

Enclosed for your records is a date stamped copy of the filing. If I can be of future assistance please contact me at tel. (603) 271-6027 or via e-mail at Lynn.Hanson@puc.nh.gov.

Yours truly,

A handwritten signature in black ink, appearing to read "Lynn A. Hanson".

Lynn A. Hanson
Program Assistant II

Enclosures
cc: docketbk