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October 15, 2015

Debra A. Howland  
Executive Director and Secretary  
New Hampshire Public Utilities Commission  
21 S. Fruit St., Suite 10  
Concord, New Hampshire 03301

ORIGINAL
N.H.P.U.C. Case No. <u>DG 15-393</u>
Exhibit No. <u>3</u>
Witness. <u>Panel 1</u>
DO NOT REMOVE FROM FILE

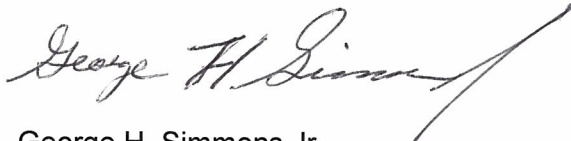
Re: **Northern Utilities, Inc. -- DG 15-393, 2015 / 2016 Winter Season  
Cost of Gas and Associated Charges Filing – Supplemental  
Testimony**

Dear Director Howland,

Northern Utilities, Inc. ("Northern" or the "Company") hereby submits an original and six (6) copies of the supplemental testimony of Christopher Kahl in the above referenced proceeding. This supplemental testimony addresses the per unit credit to be received, by rate class, from the Portland Natural Gas Transmission System refund.

If you have any questions or need additional information, please contact me.

Respectfully Yours,

  
George H. Simmons Jr. *CAK*

Enclosures

CC: Alexander Speidel, Staff Counsel  
Susan Chamberlin, Consumer Advocate

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