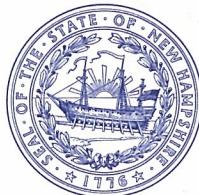


THE STATE OF NEW HAMPSHIRE

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Clifton C. Below

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland



PUBLIC UTILITIES COMMISSION

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April 20, 2009

Debra A. Howland, Executive Director
New Hampshire Public Utilities Commission
21 South Fruit St., Suite 10
Concord, NH 03301



Re: DG 09-038, New Hampshire Gas Corporation
Petition for Rate Increase
Staff Pre-filed Testimony

Dear Ms. Howland:

Enclosed is the testimony of Stephen P. Frink on behalf of the Staff with respect to the above-captioned docket.

Please contact me if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Matthew J. Fossum".

Matthew J. Fossum
Staff Attorney

Attachment
cc: Service List