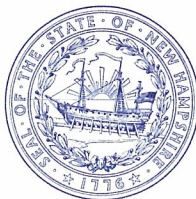


THE STATE OF NEW HAMPSHIRE

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EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland



PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

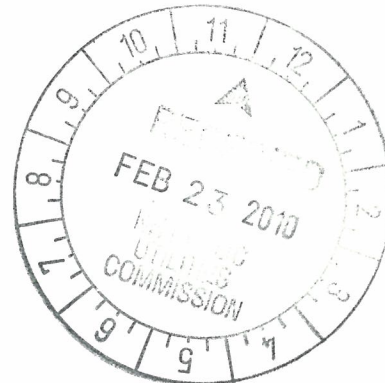
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1-800-735-2964

Website:
www.puc.nh.gov

February 23, 2010



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

Re: DG 09-141, Northern Utilities, Inc.
Petition for Approval of Proposed Financial Hedging Program Redesign
Staff Pre-filed Testimony

Dear Ms. Howland:

Enclosed is the testimony of Stephen P. Frink on behalf of the Staff with respect to the petition in 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

Attachments
cc: Service List