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STATE OF NEW HAMPSHIRE



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December 29, 2014

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 Winter 2015

2nd rev pg 43, 2nd rev pg 96, 2nd rev pg 97

Dear Mr. Simmons:

Staff has reviewed the filing received on December 19, 2014, 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,

Lynn A. Hanson Program Assistant II

Enclosures cc: docketbk