

May 30, 2018

BY OVERNIGHT DELIVERY and E-Filing

Debra A. Howland, Executive Director and Secretary New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429

NHPLIC 31MAY18AK9:55

RE: DG 17-070 Northern Utilities, Inc. Rate Case Expense Filing

Dear Director Howland:

Enclosed for filing on behalf of Northern Utilities, Inc. ("Northern") is an original and six copies of Northern's Rate Case Expense Filing's Invoice Index. The Company inadvertently did not include the Invoice Index in its May 29, 2018 submission to the Commission.

Please do not hesitate to contact me if you have any questions regarding this filing.

Sincerely,

Say El

Gary Epler

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