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April 30, 2010

Via Hand-Delivery and Electronic Mail

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

Re: DG 06-107; National Grid Merger Compliance Reports

Dear Ms. Howland:

Pursuant to the Merger Settlement Agreement approved by the Commission in Order No. 24,777 dated July 12, 2007 in the above-referenced docket, attached for filing please find Annual Costs to Achieve Reports of Granite State Electric Company d/b/a National Grid and EnergyNorth Natural Gas, Inc. d/b/a National Grid NH. As required by the Merger Settlement Agreement, the Costs to Achieve Reports detail the actual costs to achieve the merger for calendar year 2009.

The Merger Settlement Agreement also requires Granite State Electric Company to file an Annual Cumulative Earnings Report by May 1. The Company is seeking an extension to file this report until May 31, 2010 due to the extended time in which the Company is filing its FERC Form 1 with FERC. The Company has consulted with the Commission Staff, which assents to this request.

Thank you for your assistance with this matter. Please do not hesitate to call if you have any questions.

Very truly yours,

Sarah B. Knowlton

Sorah B. Knowltn

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SBK/sms

Enclosure

cc: Adele Leighton (via electronic mail)

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