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April 30, 2013

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



Re: DG 06-107; EnergyNorth Natural Gas, Inc. and Granite State Electric Company

Dear Ms. Howland:

I am writing with regard to the Settlement Agreement filed in DG 06-107 and approved by Order 24,777. Under the Settlement Agreement, Granite State and EnergyNorth must file on May 1 a Final Accumulated Earnings Report. The Settlement Agreement also requires that Granite State separately track, record, and report annually to the Commission on May 1 for the previous calendar year the Cost To Achieve actually incurred.

We believe the obligations to file these reports have been obviated by the sale of Granite State and EnergyNorth and are in the process of following up with Staff to determine whether it agrees with this view. We will follow up with the Commission regarding these reports once we have conferred with Staff.

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

Very truly yours,

Sarah B. Knowlton

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cc: Service List