THE STATE OF NEW HAMPSHIRE

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June 4, 2008

Ms. Susan Kullberg Northern Utilities Natural Gas 300 Friberg Parkway Westborough, MA 01581-5039

Re: DG 08-041 – Northern Utilities – May 2008 Cost of Gas

Dear Ms. Kullberg:

Staff has reviewed the filing received on May 99, 2008, 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) 271-2431 or via e-mail at lisa.m.cleveland@puc.nh.gov.

Yours truly,

Lisa M. Cleveland Program Assistant II

Low M. Chuland

Enclosures cc: docketbk