



Glacial Natural Gas, Inc.
24 Route 6A
Sandwich, MA 02563

April 26, 2012

VIA FEDERAL EXPRESS

New Hampshire Public Utilities Commission
Debra Howland, Executive Director
21 South Fruit Street, Suite 10
Concord, NH 03301-2429
(603) 271-2431

RE: Glacial Natural Gas, Inc. Annual Report
Docket No. DM 10-036

Dear Ms. Howland,

Attached please find two copies of Glacial Natural Gas, Inc.'s annual report for calendar year 2011, submitted pursuant to PUC Rule 3003.03. If you require any additional information or have any questions, please contact me at (202) 421-4855.

Best Regards,

Adam Gusman
Corporate Counsel

cc: Robert Wyatt (via email)

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