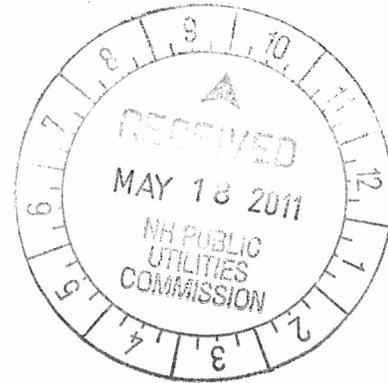




May 17, 2011

**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



Re: Northern Utilities, Inc.- Docket No. DG 11-069

Dear Director Howland:

Enclosed please find the following documents that were inadvertently left out of the initial rate case filing on May 4, 2011, in the referenced docket:

- (1) Normand Gas Accounting COS Workpapers; and
- (2) Normand Gas Marginal COS Workpapers associated with Schedule PMN-2G-2.

Because the documents are bulk in nature only two hard copies are being provided to the Commission and one hard copy to the OCA.

Thank you for your assistance with this matter

Sincerely,

Gary Epler  
Attorney for Northern Utilities, Inc.

Enclosures

cc: Meredith Hatfield, Esquire (one hard copy)  
Service List (email only)

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