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April 23, 2008

VIA HAND DELIVERY

Debra A. Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
Walker Building
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429



Re: DG 08-009, EnergyNorth Natural Gas, Inc. d/b/a National Grid NH - Rate Case

Dear Ms. Howland:

In accordance with the procedural schedule in this docket, I enclose for filing an original and six copies of the following:

1. National Grid NH's Supplemental Direct Testimony of Gary L. Goble, which describes the Company's cash working capital requirements;
2. Gary L. Goble's Workpapers in Support of Attachments GLG-LL-2 and GLG-LL-3;
3. Revised EN 2-1 (Computation of Revenue Deficiency);
4. Revised EN 2-2-1 (Summary of Pro Forma Adjustments);
5. Revised EN 2-2-1A;
6. Revised EN 2-2-5, pages 1, 2, and 3 (Tax and Interest Deduction);
7. Revised EN 2-4, p.1 (Rate Base); and
8. Revised 2-4-1, pages 1 and 3.

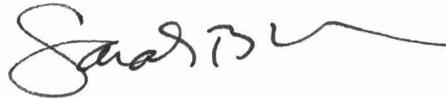
Because the cash working capital requirements affect the Company's revenue requirement, the Company has updated the pages on those schedules listed above to reflect the amounts set forth in Mr. Goble's Supplemental Direct Testimony. I also enclose a DVD containing electronic copies of all the foregoing documents.

February 25, 2008

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Please let me know if the Commission has any questions at all regarding the enclosed materials.

Very truly yours,

A handwritten signature in black ink, appearing to read "Sarah B. Knowlton", with a long horizontal flourish extending to the right.

Sarah B. Knowlton

Enclosures

cc: Service List (by electronic mail)
Thomas P. O'Neill, Esq.