

THE STATE OF NEW HAMPSHIRE

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AND SECRETARY
Debra A. Howland



PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

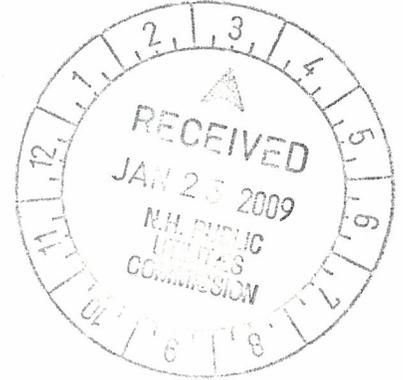
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January 23, 2009

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



Re: DG 07-050 EnergyNorth Indirect Gas Costs
DG 08-009 EnergyNorth Base Rates
Final Report of Monticello Consulting Group Regarding Recommended Bad Debt
Percentage

Dear Ms. Howland:

Enclosed for filing is the final report of Monticello Consulting Group prepared pursuant to its contract with the Commission. Please let me know if you have any questions.

Sincerely,

A handwritten signature in blue ink that reads "Edward N. Damon".

Edward N. Damon
Director, Legal Division

cc Service Lists (without enclosure)



MONTICELLO
Consulting Group Limited

Monticello Consulting Group

A Review and Assessment of Collection & Termination Activities at EnergyNorth Natural Gas, Inc.

January 19, 2009

Presented to:

Amanda Noonan
Consumer Affairs Director

Presented by:

Bruce A. Gay
President

Monticello Consulting Group
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North Charleston, SC 29420
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