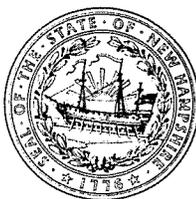


THE STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10
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January 29, 2009

Ms. Tricia Keegan
Financial Analyst
NH Gas Corporation
32 Central Sq.
P.O. Box 438
Keene, NH 03431

Re: DG 09-168 – NH Gas Corporation – COG Adjustment Monthly Reconciliation –
January 2010 – 40th Revised Page 24

Dear Ms. Keegan:

Staff has reviewed the filing received on January 26, 2010, 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 Denise.McKeen@puc.nh.gov.

Yours truly,

A handwritten signature in black ink that reads "Denise R. McKeen".

Denise R. McKeen
Program Assistant II

Enclosures
cc: docketbk