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December 16, 2010



Debra A. Howland  
Executive Director  
New Hampshire Public Utilities Commission  
21 S. Fruit St., Suite 10  
Concord, New Hampshire 03301

Re: DG 10-017, EnergyNorth Natural Gas, Inc. d/b/a National Grid NH  
Rate Case  
Staff Testimony - Revised

Dear Ms. Howland:

On October 22, 2010 Staff submitted its pre-filed direct testimony in the above-referenced docket. Pursuant to an agreement, Staff now submits the revised direct testimony of Bruce A. Gay. This revised testimony is intended to replace, rather than supplement, the prior testimony of Mr. Gay.

Thank you for your attention to this matter and please let me know if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Matthew J. Fossum".

Matthew J. Fossum  
Staff Attorney