



ChristiAne Mason
Director/Head
Regulatory, Government & Community
C: 603-856-4231
E: ChristiAne.Mason@libertyutilities.com

May 1, 2013

Via Electronic and US Mail

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



**Re: DG 11-040 Granite State Electric Company and EnergyNorth Natural Gas, Inc.
Transition Services Quarterly Report – Quarter Ending March 2013**

Dear Ms. Howland:

On behalf of Granite State Electric Company and EnergyNorth Natural Gas, Inc., and provided pursuant to Section V(C) (1) (c) of the Settlement Agreement in DG 11-040 approved by Order 25,370, please note the following:

- i. There are no changes in the Algonquin cost allocation manual.
- ii. There are no changes or updated sections for the Companies' IT Plan and IT Migration Plan.
- iii. There are no financial forecasts, as developed in the ordinary course of business to be presented.

Thank you for your assistance with this matter. Please do not hesitate to contact me should you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "ChristiAne G. Mason" with a stylized flourish.

ChristiAne G. Mason

cc: Randy Knepper
Carolyn Stiles
Service List