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October 18, 2011

**Via Electronic Mail and Hand Delivery**

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



***Re: Petition for Approval of Third Amendment to  
Special Contract with National Gypsum Company***

Dear Ms. Howland:

On behalf of Northern Utilities, Inc., enclosed for filing and docketing please find an original and six (6) copies of a Petition for Approval of Third Amendment to Special Contract with National Gypsum Company. The following redacted/public documents are submitted herewith in support of the Petition: Prefiled Testimony of Michael Smith and Schedules NU 1-1 through NU 1-8. Unredacted/confidential versions of the following documents are being filed with a Motion for Protective Order under a separate cover letter: Prefiled Testimony of Michael Smith, and Schedules NU 1-1, 1-2, 1-6, 1-7 and 1-8.

Because the extended term of the Special Contract with National Gypsum will expire on November 30, 2011, Northern requests approval of the Third Amendment prior to that date. Northern appreciates the short time frame created by N.H. Admin. R. 1606.02 (1) for review and approval of this filing and is prepared to provide any additional information necessary to enable the Commission and its Staff to complete their review as soon as possible.

Please do not hesitate to contact me if you have any questions about this filing. Thank you for your assistance.

Very truly yours,

  
Susan S. Geiger

Enclosures

cc: Meredith A. Hatfield, Esq.  
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