

555 Eleventh Street, N.W., Suite 1000
Washington, D.C. 20004-1304
Tel: +1.202.637.2200 Fax: +1.202.637.2201
www.lw.com

LATHAM & WATKINS LLP

FIRM / AFFILIATE OFFICES

- Abu Dhabi
- Barcelona
- Beijing
- Boston
- Brussels
- Chicago
- Doha
- Dubai
- Frankfurt
- Hamburg
- Hong Kong
- Houston
- London
- Los Angeles
- Madrid
- Milan
- Moscow
- Munich
- New Jersey
- New York
- Orange County
- Paris
- Riyadh
- Rome
- San Diego
- San Francisco
- Shanghai
- Silicon Valley
- Singapore
- Tokyo
- Washington, D.C.

February 23, 2012

BY HAND AND ELECTRONIC FILING

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



Re: Petition of New Hampshire Gas Corporation, Iberdrola USA Enterprises, Inc., Iberdrola USA Networks, Iberdrola USA, Inc., and Iberdrola Finance UK Limited to Approve an Internal Reorganization

Dear Ms. Howland:

Enclosed please find an original and six (6) copies of the Petition of New Hampshire Gas Corporation, Iberdrola USA Enterprises, Inc., Iberdrola USA Networks, Iberdrola USA, Inc., and Iberdrola Finance UK Limited (collectively, the "Petitioners") to Approve an Internal Reorganization. To the extent the Commission finds it has jurisdiction, the Petition seeks approval of an internal corporate reorganization pursuant to RSA 369:8, II(a) and RSA 374:33. As more fully described in the attached Petition, the internal corporate reorganization meets the statutory standards for Commission approval. Accordingly, the Petitioners respectfully request that the Commission issue any required approval for the internal corporate reorganization within sixty (60) days of the date of this filing.

Please do not hesitate to contact the undersigned if you have any questions regarding this submittal.

Respectfully submitted,

 /s/ David L. Schwartz
David L. Schwartz
Latham & Watkins LLP
555 Eleventh Street, NW, Suite 1000
Washington, DC 20004
Tel: (202) 637-2125
Email: david.schwartz@lw.com

Counsel for the Petitioners

cc: Office of Consumer Advocate

Enclosures