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PUBLIC UTILITIES COMMISSION

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February 24, 2012

David L. Schwartz
Latham & Watkins LLP
555 Eleventh Street NW, Ste 1000
Washington, DC 20004

Re: DG 12-051 New Hampshire Gas Corporation And Iberdrola USA Enterprises, Inc. et al
Petition to Approve an Internal Reorganization

Dear Mr. Schwartz:

This letter serves as an acknowledgement of New Hampshire Gas Corporation And Iberdrola USA Enterprises, Inc. et al's filing, received February 23, 2012. Please reference the docket number cited above on any additional material to be filed in this matter. All filings should consist of one (1) original and six (6) copies of both the cover letter and any associated material.

Pursuant to N.H. Code Admin. Rule Puc 203.02 Filing Requirements, please include along with the paper filing an electronic version of the filing. We utilize Microsoft Word 2010 and Excel 2010 and can accept files submitted in PDF (portable document format).

Any information requiring confidential treatment must be filed separately from non-confidential information with identification of information to be protected. For confidential treatment and formatting of information, see N.H. Code Admin. Rules Puc 203.08 or Puc 201.04 (5), as applicable. The Commission's procedural rules are available on our web site at www.puc.nh.gov.

Very truly yours,

A handwritten signature in cursive script that reads "Debra A. Howland" with the initials "chp" written below it.

Debra A. Howland
Executive Director

cc: Service List
DAH/chp