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THE STATE OF NEW HAMPSHIRE



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October 7, 2008

Ms. Tricia Keegan Financial Analyst NH Gas Corporation 32 Central Sq. P.O. Box 438 Keene, NH 03431

Re: DG 08-045 – NH Gas Corporation – COG Monthly Adjustment – September 2008

Dear Ms. Keegan:

Staff has reviewed the filing received on September 26, 2008, in the above-captioned proceeding and confirms compliance with Puc 1603 filing requirements. A copy of this letter is being entered into the docket and the tariff filing will be placed in our permanent file.

Enclosed for your records is a date stamped copy of the filing. If I can be of future assistance please contact me at tel. (603) 271-2431 or via e-mail at lisa.m.cleveland@puc.nh.gov.

Yours truly,

Lua M. Clucteral

Lisa M. Cleveland Program Assistant II

Enclosures cc: docketbk