THE STATE OF NEW HAMPSHIRE

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March 2, 2010

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

Re: DG 09-168 - NH Gas Corporation - COG Adjustment Monthly Reconciliation -

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Dear Ms. Keegan:

Staff has reviewed the filing received on January 26, 2010, 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) 271-6053 or via e-mail at Denise.McKeen@puc.nh.gov.

Yours truly,

Denise R. McKeen Program Assistant II

Wellen

Enclosures cc: docketbk