





March 27, 2014

BY OVERNIGHT DELIVERY and E-Filing

MHPUC 28MAR'144410:15

Debra A. Howland, Executive Director and Secretary New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429

RE:

DG 13-086 Northern Utilities, Inc.

Rate Case Expense Filing

Dear Director Howland:

Enclosed for filing on behalf of Northern Utilities, Inc. ("Northern") is one public and seven confidential copies of Northern's Rate Case Expense Filing. The invoices contain confidential material, and a Motion for Confidential Treatment and Protective Order is also enclosed.

This filing is being made in accordance with the Settlement Agreement in this proceeding which was filed March 4, 2014. Northern's Rate Case Expense shall be recovered over a twelve month period beginning May 1, 2014 through a uniform charge per therm in accordance with the provisions of Northern's Local Delivery Adjustment Clause tariff. The filing includes a rate case expense invoice index, invoice detail, and the actual invoices. The invoice index and invoice detail provide a summary of Northern's rate case costs by vendor including page references to the supporting invoices in Tabs 1 through 8. The NHPUC Examiner issued its final audit report regarding these expenses on February 14, 2014.

Please do not hesitate to contact me if you have any questions regarding this filing.

Sincerely

Gary Epler

Enclosures

CC:

Rorie Hollenberg, Office of the Consumer Advocate

Service List