

September 24, 2007

VIA ELECTRONIC FILING AND FIRST CLASS MAIL

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

Re: Northern Utilities, Inc., New Hampshire Division - Docket DG 07-033 – September 2007 Monthly Cost of Gas Report

Dear Ms. Howland:

Pursuant to the Commission's Order No. 24,743 in Docket DG 07-033, enclosed are an original and one copy of Northern Utilities-New Hampshire Division's current calculation of its projected over or under collection of gas costs ending October 31, 2007 for the 2007 summer period. The Company is also providing reports updated through August 2007 of Northern's: (a) monthly number of transportation service customers and associated gas usage, (b) summary of its hedging transactions and (c) monthly inventory interest calculation.

The calculation, which reflects the gas futures prices of September 21, 2007, indicates an anticipated over recovery as of October 31, 2007 of \$149,482 or 1.80% of the total anticipated gas costs for the summer 2007 period. At this time, Northern is not proposing a rate change.

Very truly yours,

Ronald D. Gibbons

Manager of Regulatory Accounting

Enclosures

cc: Patricia M. French, Esq. Joseph A. Ferro Melissa Bell