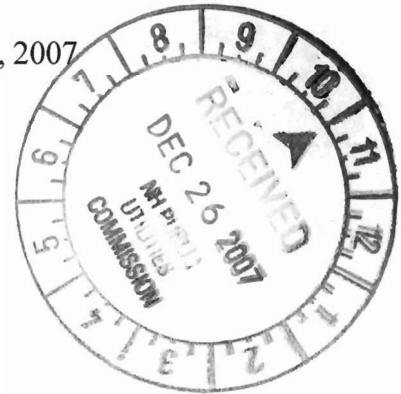


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Corporate Services

December 21, 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 07-102-
December 2007 Monthly Cost of Gas Report

Dear Ms. Howland:

Pursuant to the Commission's Order No. 24,798 in Docket DG 07-102, 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 April 30, 2008 for the 2007-2008 winter period. The Company is also providing reports updated through November 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 December 19, 2007, indicates an anticipated over recovery as of April 30, 2008 of \$468,207 or 1.14% of the total anticipated gas costs for the winter 2007-2008 period. Northern is not proposing a rate change.

Very truly yours,

Ronald D. Gibbons

Manager of Regulatory Accounting

Enclosures

cc: Patricia M. French, Esq.