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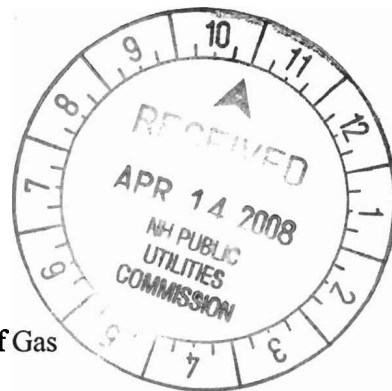
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April 11, 2008

Via Overnight Delivery

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



Re: Northern Utilities, Inc., Docket No. DG 08-041, Revision to Proposed Cost of Gas Adjustment for the Summer Period (May 2008 – October 2008)

Dear Ms. Howland:

Enclosed please find an original and seven (7) copies of Northern Utilities, Inc.'s ("Northern's") Revised Cost of Gas ("COG") filing for the 2008 Summer Period. Today's filing revises Northern's March 14, 2008 Summer Period COG filing. The revisions incorporated into this filing are consistent with discussions that Northern had with the Commission Staff and the Office of the Consumer Advocate at the April 3, 2008 technical session held at the Commission's office.

Included in today's revised filing are tariff sheets providing Northern's calculation of the Unit Cost of Gas, Thirty-Sixth Revised Page 38 and Thirty-Sixth Revised Page 39. The revised tariff pages provide for a COG for the residential heating class of \$1.1315 per therm. The revised COG rate represents an increase of \$0.0219 per therm from the initially-filed March 14th proposed residential COG rate. The revised filing reflects a recalculated COG that uses current NYMEX futures gas prices, as of April 8, 2008. Finally, the revised filing reflects other revisions, updates or corrections that are summarized in Attachment Northern-1 hereto.

If you have any questions regarding Northern's Revised 2008 Summer Period COG filing, please do not hesitate to contact Ronald D. Gibbons, Manager Rate and Regulatory Services at 614-460-5981, or me at 508-836-7394.

Thank you for your assistance. Please return one copy of this revised filing to me bearing the Commission receipt stamp in the envelope provided for your convenience.

Very truly yours,

Patricia M. French (MB)

Patricia M. French

Enclosures

cc: Kenneth Traum, OCA
Joseph A. Ferro, Northern
Melissa Bell, NCSC