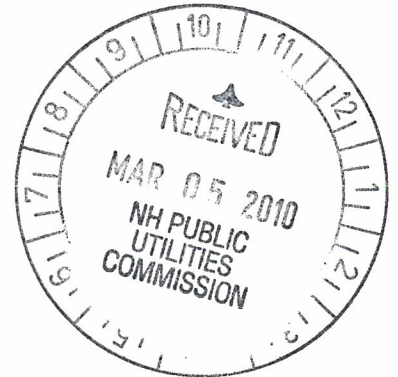




March 4, 2010

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, DG 08-115,  
Revised 2008 - 2009 Winter Period Cost of Gas Adjustment  
Reconciliation**

Dear Director Howland:

Enclosed are an original and eight copies of Northern Utilities, Inc. -- New Hampshire Division's ("Northern" or "the Company") Revised 2008 - 2009 Winter Period Cost of Gas Adjustment Reconciliation (Form III). The revised reconciliation reflects all findings of the Commission's Audit Staff's Final Audit Report in DG 08-115 issued February 18, 2010.

Form III, Schedules 1 through 4, of the attached revised reconciliation contain the accounting of six months of recoveries and costs assigned to the winter period. The schedules illustrate the Company's under-collection of \$1,724,026 as follows:

Schedule 1 provides the summary of the winter period ending balance;

Schedule 2 shows the deferred gas cost activity, allowable costs and revenues for the period May 2008 through May 2009, including interest;

Schedule 3 shows the summary of winter period accrued revenue, billed revenue and calendarized revenue;

Schedule 4 (2 pages) presents the monthly detail of purchase gas costs allocated to the winter period; and

Attachment A presents the reconciliation of the working capital allowance and recoveries. Attachment B shows the reconciliation of the bad debt allowance and collections.

Frederick J. Stewart  
Manager Regulatory Services

6 Liberty Lane West  
Hampton, NH 03842

Phone: 603-773-6534  
Fax: 603-773-6734

stewart@unitil.com

If you have any questions regarding the revised reconciliation or if you require any further information, please contact Susan Geiger, Esq. or me.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Frederick J. Stewart".

Frederick J. Stewart

Enclosure

cc: Matthew Fossum, Staff Counsel  
Meredith Hatfield, Consumer Advocate  
Susan Geiger, Esq.