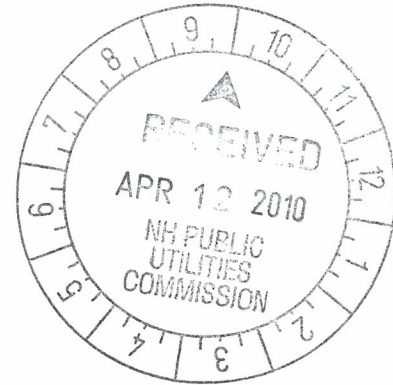




VIA ELECTRONIC FILING AND OVERNIGHT MAIL

April 9, 2010

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 10-050, Update to Proposed Cost of Gas Adjustment for the 2010 Summer Period (May 2010 – October 2010)**

Dear Director Howland:

Enclosed please find an original and seven (7) copies of Northern Utilities, Inc.'s ("Northern's") Updated Cost of Gas ("COG") filing for the 2010 Summer Period. Today's filing revises and updates Northern's March 15, 2010 Summer Period COG filing. The updates 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 5, 2010 technical session held at the Commission's office.

Included in the filing are clean and red-lined versions of the tariff pages necessary to implement the proposed Cost of Gas Adjustment rates for the 2010 Summer Period as follows:

Forty-sixth Revised Page 38,
Forty-eighth Revised Page 39,
Forty-third Revised Pages 94 and 95, and
Thirty-ninth Revised Page 96.

The revised tariff pages provide for a COG for the residential heating class of \$0.6545 per therm. The revised COG rate represents a decrease of \$0.0436 per therm from the initially-filed March 15th proposed residential COG rate. The revised filing reflects a recalculated COG that uses NYMEX futures gas prices, as of April 5, 2010. A discussion of revisions is included with this filing and provides a summary of the updates and the impacts of this filing.

If you have any questions regarding this filing, please do not hesitate to contact me.

Respectfully submitted,

Frederick J. Stewart

Frederick J. Stewart
Manager Regulatory Services

6 Liberty Lane West
Hampton, NH 03842

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

stewart@unitil.com

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Enclosure

cc: Matthew J. Fossum, Esq.
Meredith Hatfield, Consumer Advocate
Kenneth Traum, OCA
Susan Geiger, Esq.
James D. Simpson, CEA