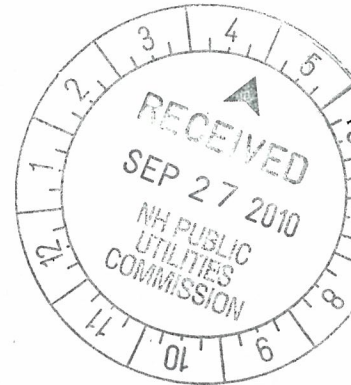




September 27, 2010



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

Re: Northern Utilities, Inc., New Hampshire Division - Docket DG 10-050-
September 2010 Monthly Cost of Gas Report

Dear Director Howland:

Pursuant to the Commission's Order No. 25,097 in Docket DG 10-050, 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, 2010 for the 2010 summer period. The Company is also providing reports updated through August 2010 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 gas futures prices of September 23, 2010; produces an anticipated over-recovery as of October 31, 2010 of \$70,450 or 1.64 percent of the total anticipated gas costs for the summer 2010 period. At this time, Northern is not proposing a rate change.

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

Very truly yours,

Frederick J. Stewart

Enclosures

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

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