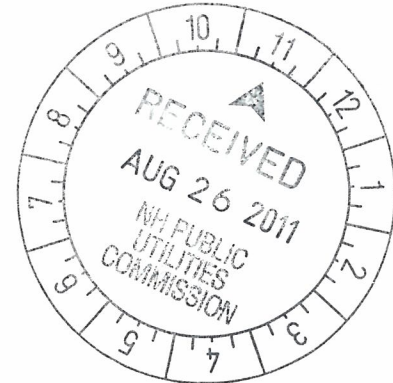




August 25, 2011

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 11-045
August 2011 Monthly Cost of Gas Report- **Replacement Filing**

Dear Director Howland:

Pursuant to the Commission's Order No. 25,215 in Docket DG 11-045, enclosed are an original and one copy of Northern Utilities - New Hampshire Division's (the Company) current calculation of its projected over or under collection of gas costs ending October 31, 2011 for the 2011 summer season. The Company is also providing a summary of its hedging transactions and monthly inventory interest calculation, both updated through July 2011.

The calculation, which reflects the company's actual May 1, 2011 balance, actual data for the months of May, June, and July, and gas futures prices as of August 19, 2011 produces an anticipated over-recovery as of October 31, 2011 of \$327,130 or 7.19 percent of the total anticipated gas costs for the summer 2011 period.

This filing replaces completely the Company's August 24, 2011 filing. A replacement filing is required because yesterday's filing included revision of two incorrect Tariff Pages. Due to the approval and implementation of temporary rates in Docket No. DG 11-069, the two correct pages to be revised are Supplement Tariff Pages. The third Tariff Page revised in yesterday's filing was correct. Other than the replacement of these two revised pages, there are no other differences in the two filings.

Accordingly, pursuant to its tariff, the Company has enclosed for filing the following Tariff Pages reflecting a decrease in its Cost of Gas Adjustment Rates:

Fifty-Eighth Revised Page 39;
Supplement No. 1, First Revised Page 2; and
Supplement No. 1, First Revised Page 3.

These Tariff Pages are issued August 25, 2011, to be effective for usage on and after September 1, 2011. Red-line versions of these Tariff Pages are also enclosed.

George H. Simmons
Manager Regulatory Services

6 Liberty Lane West
Hampton, NH 03842

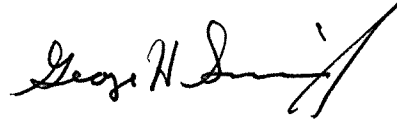
Phone: 603-773-6534
Fax: 603-773-6734

simmons@unitil.com

The impact of the September 1 change in the Cost of Gas Adjustment Rate on the typical residential heating customer for the 2011 summer period will be \$4.68 or 1.16 percent less than the summer period bill at the Company's current Cost of Gas Adjustment Rate.

If you have any questions regarding this filing, please do not hesitate to contact me or Chris Kahl at (603)773-6425.

Very truly yours,

A handwritten signature in black ink, appearing to read "George H. Simmons Jr.", with a stylized flourish at the end.

George H. Simmons Jr.

Enclosures

cc: Alexander Speidel, Staff Counsel
Meredith Hatfield, Consumer Advocate
Susan Geiger, Esq.