

**NiSource™**  
**Corporate Services**

Patricia M. French  
Senior Attorney  
Legal

September 15, 2004

**Via Overnight Courier**

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

Re: Northern Utilities, Inc., Proposed 2004-2005  
Winter Period Cost of Gas Filing Cost of Gas Filing


Dear Ms. Howland:

Enclosed please find an original and eight (8) copies of the direct testimony of Joseph A. Ferro and Francisco C. DaFonte pertaining to the Company's 2004-2005 Winter Period Cost of Gas Filing.

Also enclosed, is a disk containing the filed information in Excel.

Please return one copy of this filing to me bearing the Commissions receipt stamp in the envelope which has been provided for your convenience.

Very truly yours,



Patricia M. French  
Attorney for Northern Utilities, Inc.

Enclosures

cc: Kenneth Traum, OCA  
Ronald D. Gibbons  
Joseph A. Ferro

