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September 24, 2014

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 14-077  
September 2014 Monthly Cost of Gas Report

Dear Director Howland:

Pursuant to the Commission's Order No. 25,657 in Docket DG 14-077, enclosed is Northern Utilities - New Hampshire Division's (the Company) current calculation of its projected over or under collection of gas costs ending October 31, 2014 for the 2014 summer season. The Company is also providing a summary of its hedging transactions and monthly inventory interest calculation, both updated through August 2014.

The calculation, which reflects the Company's actual May 1, 2014 balance and gas futures prices as of September 22, 2014, produces an anticipated over-recovery of \$27,073 or 0.66% for the 2014 summer 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 or Chris Kahl at (603)773-6425.

Very truly yours,

A handwritten signature in blue ink that reads "George H. Simmons Jr." with the initials "CAK" written in the bottom right corner of the signature.

George H. Simmons Jr.

George H. Simmons  
Manager Regulatory Services

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Enclosures

cc: Alexander Speidel, Staff Counsel  
Susan Chamberlin, Consumer Advocate