



December 21, 2018

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 18-143
December 2018 Monthly Cost of Gas Report

Dear Director Howland:

Pursuant to Commission Order No. 26,186 in Docket DG 18-143, enclosed is Northern Utilities - New Hampshire Division's ("Northern" or the "Company") current calculation of its Cost of Gas (COG) Clause projected over or under-collection of gas costs for the 2018-2019 winter season.

The calculation, which reflects the Company's actual November 1, 2018 balance, actual costs and revenues for November 2018, and updated NYMEX prices produces an anticipated over-recovery of gas costs for the 2018-2019 winter period. As a result, Northern is adjusting its COG rates to reflect a projected decrease in gas costs for the 2018-2019 winter season. Support for this decision is provided in the attached summary and tables.

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

Third Revised Page 42,
Third Revised Page 85,
Third Revised Page 87.

These Tariff Pages are issued December 21, 2018 to be effective on January 1, 2019. Red-line versions of these Tariff Pages are also enclosed.

The impact of the January 1 change in the COG Rate on the typical residential heating customer for the 2018-2019 Winter season will be \$15.63 or 1 percent less than the winter period bill at the Company's current COG rate.

George H. Simmons
Manager Regulatory Services

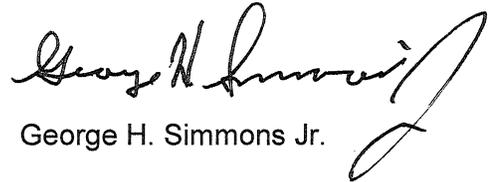
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If you have any questions regarding this filing, please do not hesitate to contact me or Chris Kahl at (603)773-6425.

Very truly yours,

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

George H. Simmons Jr.

Enclosures

cc: Lynn Fabrizio, Esq.
D. Maurice Kreis, Consumer Advocate