Patricia M. French Lead Counsel



300 Friberg Parkway Westborough, Massachusetts 01581 (508) 836-7334 (508) 836-7039 (facsimile) pfrench@nisource.com

March 14, 2008

VIA ELECTRONIC FILING AND OVERNIGHT DELIVERY

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

Re: Northern Utilities, Inc., Proposed Cost of Gas Adjustment

for the Summer Period (May 2008 - October 2008)

Dear Ms. Howland:

Enclosed please find an original and seven (7) copies of Northern Utilities Inc.'s ("Northern's") Cost of Gas ("COG") for the 2008 Summer Period.

If you have any questions regarding Northern's 2008 Summer Period COG filing, please do not hesitate to contact Ronald D. Gibbons, Manager of Rate and Regulatory Services at 614-460-5981, or me at 508-836-7394.

Please return one copy of this revised filing to me bearing the Commission receipt stamp in the envelope 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

DG 08-041

NEW HAMPSHIRE GAS COST FILING EFFECTIVE MAY 1, 2008 INDEX

- 1. CGA Filing Letter
- 2. Pre-filed Testimony of Ronald D. Gibbons
- 3. Tariff Pages

Thirty-fifth Revised Page 38

Thirty-fifth Revised Page 39

- 4. Gas Cost Exhibits
- 5. Forecast Sales Exhibits
- 6. Allocation Exhibits
- 7. Supplier Prices
- 8. Interest on Deferred
- 9. Variance Analysis
- 10. Typical Bill Analysis
- 11. Hedging
- 12. Reconciliation