



VIA ELECTRONIC FILING AND HAND DELIVERY

October 15, 2009

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. -- DG 09-167, Revised Winter 2009 / 2010 Cost of Gas and Associated Charges Filing

Dear Director Howland:

Enclosed please find an original and seven copies of Northern Utilities, Inc.'s ("Northern" or the "Company") Revised Cost of Gas and Associated Charges Filing. This filing revises Northern's September 15, 2009, Winter 2009/2010 Cost of Gas and Associated Charges Filing. The revisions included herein are consistent with the discussions that the Company had with the Commission Staff and the Office of Consumer Advocate at the October 1, 2009 Technical Session held at the Commission.

Included in the filing are revised tariff pages providing Northern's calculation of the Unit Cost of Gas, Forty-third Revised Page 38 (CGA); Forty-third Revised Page 39 (CGA) and Thirteenth Revised Page 56 (LDAC). The revision provides for a cost-of-gas rate for the residential heating class of \$1.0980 per therm, and represents an increase of \$0.0067 per therm as compared to the cost-of-gas rate that was initially filed on September 15, 2009. The revised filing reflects a recalculated cost-of-gas rate that uses NYMEX futures gas prices as of October 6, 2009. Thirteenth Revised Page 56 (LDAC) includes revisions to the rates for the Residential Low Income Assistance Program (RLIAP); Energy Efficiency (EE) and Environmental Response Cost (ERC). The revised filing reflects other revisions, updates and corrections that are summarized in Attachment Northern-1.

If you have any questions or need additional information, please contact me or Susan Geiger.

Very Truly Yours,

Frederick J. Stewart

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Enclosures

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