



December 22, 2010



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 10-250
December 2010 Monthly Cost of Gas Report

Dear Director Howland:

Pursuant to the Commission's Order No. 25,162 in Docket DG 10-250, enclosed are an original and one copy of Northern Utilities - New Hampshire Division's current calculation of its projected over or under collection of gas costs ending April 30, 2011 for the 2010/2011 winter period. The Company is also providing reports updated through November 2010 of Northern's: (a) summary of its hedging transactions and (b) monthly inventory interest calculation.

The calculation, which reflects gas futures prices as of December 14, 2010 produces an anticipated under-recovery as of April 30, 2011 of \$938,491 or 3.84 percent of the total anticipated gas costs for the winter 2010/2011 period.

Accordingly, pursuant to its tariff, the Company has enclosed for filing the following Tariff Pages reflecting an increase in its Cost of Gas Rates:

Fifty-third Revised Page 39;
Forty-eighth Revised Page 94; and
Forty-eighth Revised Page 95.

These Tariff Pages are issued December 22, 2010 to be effective for usage on and after January 1, 2011. Red-line versions of these Tariff Pages also are enclosed.

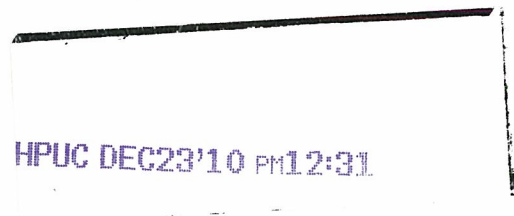
The impact of the January 1 change in the Cost of Gas Rate on the typical residential heating customer for the 2010/2011 winter period will be \$31.16 or 2.2 percent more than the winter period bill at the Company's current Cost of Gas Rate.

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If you have any questions regarding this filing, please do not hesitate to contact me.

Very truly yours,



Frederick J. Stewart

Enclosures

cc: Alexander Speidel, Staff Counsel
Meredith Hatfield, Consumer Advocate
Susan Geiger, Esq.