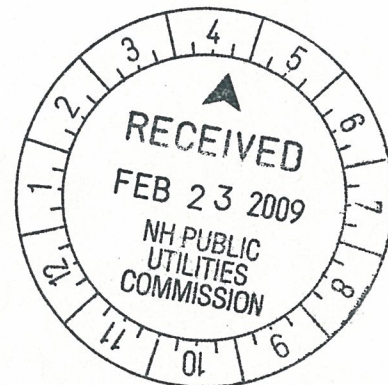




February 23, 2009



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 08-115-
January 2009 Monthly Cost of Gas Report
February

Dear Director Howland:

Pursuant to the Commission's Order No. 24,912 in Docket DG 08-115, enclosed are an original and one copy of Northern Utilities, Inc. - New Hampshire Division's current Report and calculation of its projected over or under collection of gas costs ending January 31, 2009 for the 2008/09 Winter Period. The Company is also providing reports updated through January 2009 of Northern's: (a) monthly number of transportation service customers and associated gas usage, (b) summary of its hedging transactions and (c) monthly inventory interest calculation. The actual gas costs from November 1, 2008 through January 2009 reflect 133,579 Dth of supply, at no cost, allocated to the New Hampshire Division that are associated with the Newington metering issue.

The calculation, which reflects the gas futures prices of February 19, 2009, indicates an anticipated over-recovery as of April 30, 2009 of \$2,234,268 or 5.07% of the total anticipated gas costs for the winter 2008-2009 period. To minimize the April 30, 2009 over-recovery, Northern has decided to reduce its Cost of Gas Adjustment rates effective March 1, 2009.

The enclosed revised tariff pages reflect the Cost of Gas Adjustment rates effective March 1, 2009:

Forty-first Revised Page 38
Forty-first Revised Page 39
Thirty-sixth Revised Page 94
Thirty-sixth Revised Page 95
Thirty-sixth Revised Page 96

Very truly yours,

Frederick J. Stewart

Frederick J. Stewart
Manager Regulatory Services

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Enclosures

cc: Gary Epler, USC

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