



November 23, 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
November 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 October 2010 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 calculation, which reflects gas futures prices as of November 18, 2010 produces an anticipated over-recovery as of April 30, 2011 of \$626,426 or 2.58 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 a decrease in its Cost of Gas Adjustment Rates:

Fifty-second Revised Page 39;
Forty-seventh Revised Page 94; and
Forty-seventh Revised Page 95.

These Tariff Pages are issued November 23, 2010 to be effective for usage on and after December 1, 2010. Red-line versions of these Tariff Pages also are enclosed.

The impact of the December 1 change in the Cost of Gas Adjustment Rate on the typical residential heating customer for the 2010/2011 winter period will be \$20.65 or 1.5 percent less than the winter period bill at the Company's current Cost of Gas Adjustment 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.