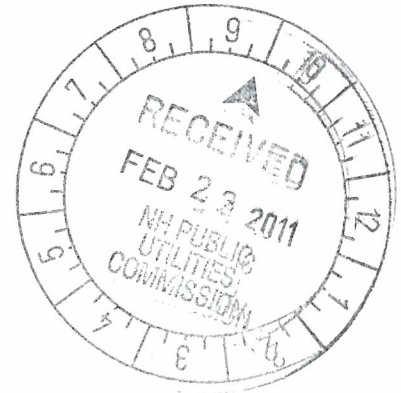




February 21, 2011



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  
February 2011 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 (The Company) 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 January 2011 of Northern's: (a) summary of its hedging transactions and (b) monthly inventory interest calculation.

The calculation, which reflects gas futures prices as of February 16, 2011 produces an anticipated under-recovery as of April 30, 2011 of \$238,390 or 0.89 percent of the total anticipated gas costs for the winter 2010/2011 period. At this time, Northern is not proposing a rate change.

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.

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Manager Regulatory Services

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