

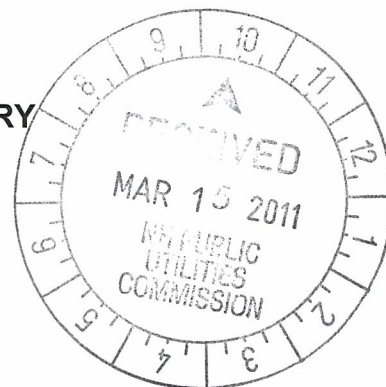


DG11-045

VIA ELECTRONIC FILING AND OVERNIGHT DELIVERY

March 15, 2011

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. -- Proposed Cost of Gas Adjustment
for the 2011 Summer Period, May 2011 through October
2011; DG 11-**

Dear Director Howland:

Enclosed please find an original and seven (7) copies of Northern Utilities Inc.'s ("Northern" or the "Company") Cost of Gas Adjustment Filing for the 2011 Summer Period.

Included in the filing are clean and red-lined versions of the tariff pages necessary to implement the proposed Cost of Gas Adjustment rates for the 2011 Summer Period as follows:

Forty-eighth Revised Page 38,
Fifty-fifth Revised Page 39,
Fiftith Revised Pages 94 and 95, and
Forty-first Revised Page 96.

The filing also includes the pre-filed direct testimony of the Company's witnesses – James D. Simpson, Senior Vice President for Concentric Energy Advisors, Francis X. Wells, Manager of Energy Contracts for Unitil Service Corp., and Joseph F. Conneely, Sr. Regulatory Analyst for Unitil Service Corp.

As this filing indicates, the Residential Cost of Gas Adjustment ("CGA") for the 2011 Summer Period is projected to be \$0.0491 per therm lower than the average CGA for the 2010 Summer period. The typical residential heating customer's bill for the 2011 Summer Period will be \$10.57 or 2.6 percent lower than the bill for the 2010 Summer Period. The 2011 Summer period CGA for Low Winter Use Commercial and Industrial customers will decrease by \$0.0772 per therm, and decrease by \$0.0421 per therm for High Winter Use Commercial and Industrial customers, both as compared to the 2010 Summer Period.

Frederick J. Stewart
Manager Regulatory Services

6 Liberty Lane West
Hampton, NH 03842-1720

Phone: 603-773-6534
Fax: 603-773-6734

Email: stewart@unitil.com

The filing also includes a corrected 2010 Summer Period Cost of Gas Adjustment Reconciliation.

Please be advised that Susan Geiger, Esq. of Orr & Reno has been engaged to represent Northern in this proceeding.

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

Very truly yours,



Frederick J. Stewart

Enclosures

CC: Alexander Speidel, Staff Counsel
Meredith Hatfield, OCA
Kenneth Traum, OCA
Susan Geiger, Orr & Reno
James D. Simpson, CEA

Northern Utilities, Inc.

New Hampshire Division

2011 SUMMER PERIOD PROPOSED COST OF GAS ADJUSTMENT

TO BE EFFECTIVE MAY 1, 2011

FILED MARCH 15, 2011