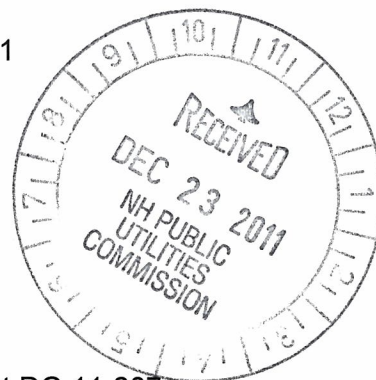




December 22, 2011

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 11-207  
December 2011 Monthly Cost of Gas Report

Dear Director Howland:

Pursuant to the Commission's Order No. 25,282 in Docket DG 11-207, 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 November 30, 2011 for the 2011-2012 winter season. The Company is also providing a summary of its hedging transactions and monthly inventory interest calculation, both updated through November 2011.

The calculation, which reflects the Company's actual November 1, 2011 balance, actual data for the month of November and gas futures prices as of December 19, 2011 produces an anticipated under-recovery as of November 30, 2011 of \$1,413,303 or 5.92 percent of the total anticipated gas costs for the winter 2011-2012 period.

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

Supplement No. 1, Third Revised Page 2;  
Supplement No. 1, Second Revised Page 3; and  
Sixtieth Revised Page 39.

These Tariff Pages are issued December 20, 2011, to be effective for usage on and after January 1, 2012. Red-line versions of these Tariff Pages are also enclosed.

The impact of the January 1 change in the Cost of Gas Adjustment Rate on the typical residential heating customer for the 2011-2012 winter period will be \$48.66 or 3.43 percent more than the winter period bill at the Company's current Cost of Gas Adjustment Rate.

George H. Simmons  
Manager Regulatory Services

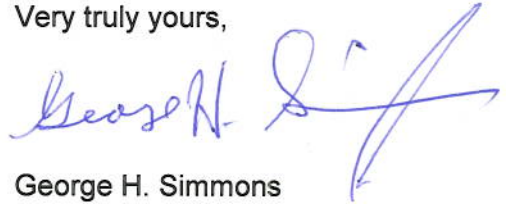
6 Liberty Lane West  
Hampton, NH 03842

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

simmons@unitil.com

If you have any questions regarding this filing, please do not hesitate to contact me or Chris Kahl at (603)773-6425.

Very truly yours,

A handwritten signature in blue ink, appearing to read "George H. Simmons", with a large, stylized flourish extending from the end of the signature.

George H. Simmons

Enclosures

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