



DEC 24 '13 AM 11:57

December 24, 2013

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 13-257  
December 2013 Monthly Cost of Gas Report

Dear Director Howland:

Pursuant to the Commission's Order No. 25,590 in Docket DG 13-257, 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, 2014 for the 2013-2014 winter season. The Company is also providing a summary of its hedging transactions and monthly inventory interest calculation, both updated through November 2013.

The calculation, which reflects the Company's actual November 1, 2013 balance, expected customer demand, company supply and gas futures prices as of December 19, 2013, produces an anticipated under-recovery of 7.39% of the total anticipated cost of gas for the 2013- 2014 winter period.

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

Supplement No. 2, Second Revised Page 2,  
Supplement No. 2, Second Revised Page 3,  
Seventy-fourth Revised Page 39.

These Tariff Pages are issued December 24, 2013, to be effective for usage on and after January 1, 2014. 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 2013 - 2014 winter season will be \$49.00 or 5.40 percent more than the winter period bill at the Company's current Cost of Gas Adjustment Rate.

George H. Simmons  
Manager Regulatory Services

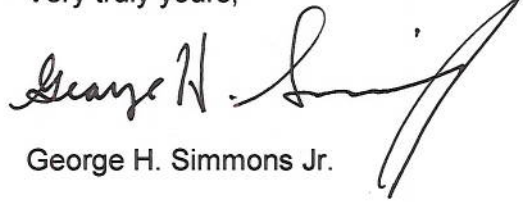
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simmons@unitil.com

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 black ink, appearing to read "George H. Simmons Jr.", with a large, sweeping flourish extending to the right.

George H. Simmons Jr.

Enclosures

cc: Michael Sheehan, Staff Counsel  
Susan Chamberlin, Consumer Advocate  
Rachel Goldwasser, Esq.

**Northern Utilities, Inc.  
New Hampshire Division  
Winter 2013 - 2014 Cost of Gas  
December 2013 Update**

**Tariff Sheets**

Seventy-fourth Revised Page 39  
Calculation of proposed Cost of Gas Adjustment

Supplement No. 2, Second Revised Page 2  
Rate Summary

Supplement No. 2, Second Revised Page 3  
Rate Summary