



November 5, 2021

Dianne Martin  
Chairwoman  
New Hampshire Public Utilities Commission  
21 S. Fruit St., Suite 10  
Concord, New Hampshire 03301

**RE: Northern Utilities, Inc., Docket No. DG 21-131, Proposed Cost of Gas Adjustment for the Winter Period (November 2021 – April 2022) and Summer Period (May 2022 – October 2022) – Revised Reconciliation**

Dear Chairwoman Martin,

Please find enclosed a confidential copy and a redacted copy of Northern Utilities, Inc. revised reconciliation for the period August 2020 through October 2021. This revised reconciliation is being submitted in response to the results of the New Hampshire Department of Energy's audit of the 2020-2021 reconciliation included as Attachment NUI-CAK-10 in the initial Cost of Gas filing submitted on August 17, 2021. In the audit report, a discrepancy was found on pages 1 and 2 of Schedule 4. Estimated commodity and total costs for September and October 2021 on this schedule did not match the total costs listed on Schedule 2. In the revised reconciliation, these costs have been updated and now match those on Schedule 2. This correction has no impact on the final reconciliation balance or the approved cost of gas rates.

Thank you for your assistance with this matter.

Regards,

A handwritten signature in black ink, appearing to read "Patrick H. Taylor", with a long horizontal line extending to the right.

Patrick H. Taylor

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Patrick Taylor  
Senior Counsel  
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