



Patricia M. French
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Via Overnight Courier

Ms. Debra A. Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 S. Fruit St.
Concord, New Hampshire 03301

Re: Northern Utilities, Inc., Proposed Cost of Gas Filing
for the Winter Period of November 2007 through April 2008

Dear Ms. Howland:

Enclosed please find an original and eight (8) copies of the direct testimony of Ronald D. Gibbons and Francisco C. DaFonte pertaining to the Company's 2007-2008 Winter Period Cost of Gas Filing.

Also, be advised an electronic version of the filed information in Excel was emailed to Staff.

If you have any questions or need additional information, please do not hesitate to telephone me. Please return one copy of this letter bearing the Commission's receipt stamp in the return envelope, which has been provided for your convenience.

Very truly yours,

Patricia M. French

Enclosures

cc: Kenneth Traum, Office of Public Advocate
Ronald D. Gibbons, Manager Regulatory Accounting
Joseph A. Ferro, Manager, Regulatory Policy