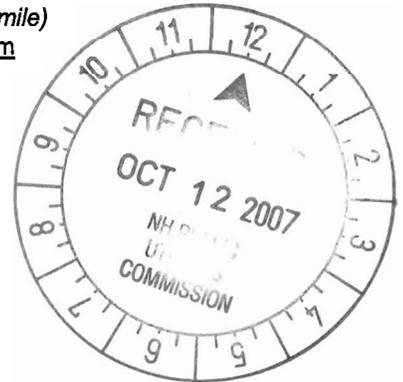


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October 11, 2007



Via Overnight Delivery

Ms. 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., Docket No. DG 07-102, Revision to Proposed Cost of Gas Adjustment for the Winter Period (November 2007 – April 2008)

Dear Ms. Howland:

Enclosed please find an original and eight (8) copies of Northern Utilities Inc.'s ("Northern's") revised Cost of Gas ("COG") for the 2007-2008 Winter Period in the above referenced docket. This filing revises Northern's 2007-2008 Winter Period COG filing initially made on September 15, 2007. Included in today's revised filing are tariff sheets providing Northern's calculation of the Unit Cost of Gas, Thirty-fourth Revised Page 38, Thirty-fourth Revised Page 39, and Eleventh Revised Page 56. These tariff pages provide for a COG for the residential heating class of \$1.0610 per therm and a Local Delivery Adjustment Clause (LDAC) rate of \$0.0194 per therm for the residential heating class. The revised COG rate represents an increase of \$0.013 per therm from the September 15th proposed residential COG rate and a decrease of \$0.0033 per therm from the September 15th proposed residential LDAC rate. As is normal practice, Northern recalculated the COG using current NYMEX futures gas prices (dated October 5, 2007). Northern also made several other revisions, updates or corrections. These changes are summarized and discussed in the attached document submitted with this filing.

If you have any questions regarding Northern's revised 2007-2008 Winter Period COG filing, please do not hesitate to contact Ronald D. Gibbons, Manager Regulatory Accounting at 614-460-5981, or me at 508-836-7394.

Please return one copy of this revised filing to me bearing the Commission receipt stamp in the envelope provided for your convenience.

Very truly yours,

Patricia M. French ^(MB)
Patricia M. French
Attorney for Northern Utilities, Inc.

Enclosures

cc: Kenneth Traum, OCA
Joseph A. Ferro, Northern
Melissa Bell, NiSource Corporate Services

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