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VIA ELECTRONIC FILING AND OVERNIGHT DELIVERY

Ms. Debra A. Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 S. Fruit St., Suite 10
Concord, NH 03301

Re: Northern Utilities, Inc., DG 08-115, Revision to Proposed Cost of Gas Adjustment for the Winter Period (November 2008 – April 2009)

Dear Ms. Howland:

Enclosed please find an original and seven (7) copies of Northern Utilities, Inc.'s ("Northern('s)") Revised Cost of Gas ("COG") filing for the 2008-2009 Winter Period. Today's filing revises Northern's September 15, 2008 Winter Period COG filing. The revisions incorporated into this filing are consistent with discussions that Northern had with the Commission Staff and the Office of the Consumer Advocate at the October 6, 2008 technical session held at the Commission's office.

Included in today's revised filing are tariff sheets providing Northern's calculation of the Unit Cost of Gas, Fortieth Revised Page 38 and Fortieth Revised Page 39, and Twelfth Revised Page 56. The revised tariff pages provide for a COG for the residential heating class of \$1.2636 per therm. The revised COG rate represents a decrease of \$0.1263 per therm as compared to the COG rate that was initially filed on September 15th. The revised filing reflects a recalculated COG that uses current NYMEX futures gas prices as of October 8, 2008. Twelfth Revised Page 56 includes a revision to rate for the Residential Low Income Program. Finally, the revised filing reflects other revisions, updates or corrections that are summarized in Attachment Northern-1 hereto.

If you have any questions regarding Northern's Revised 2008-2009 Winter Period COG filing, please do not hesitate to contact Ronald D. Gibbons, Manager Rate and Regulatory Services at 614-460-5981, or me at 508-836-7394.

Very truly yours,

A handwritten signature in black ink, appearing to read "P. French".

Patricia M. French

Enclosures

cc: Kenneth Traum, OCA
Joseph A. Ferro, Northern
Ronald D. Gibbons, NCSC
Melissa Bell, NCSC