



December 22, 2008



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 08-115-
December 2008 Monthly Cost of Gas Report

Dear Ms. Howland:

Pursuant to the Commission's Order No. 24,912 in Docket DG 08-115, enclosed are an original and one copy of Northern Utilities-New Hampshire Division's current calculation of its projected over or under collection of gas costs ending April 30, 2009 for the 2008-2009 winter period. The Company is also providing reports updated through November 2008 of Northern's: (a) monthly number of transportation service customers and associated gas usage, (b) summary of its hedging transactions and (c) monthly inventory interest calculation.

The calculation, which reflects the gas futures prices of December 17, 2008, indicates an anticipated over recovery as of April 30, 2009 of \$618,354 or 1.34% of the total anticipated gas costs for the winter 2008-2009 period. The actual gas costs for November 2008 reflects 62,244 Dth of supply, at no cost, allocated to the New Hampshire Division associated with the Newington metering issue. At this time, Northern is not proposing a rate change.

Very truly yours,

Frederick J. Stewart

Enclosures

cc: Gary Epler, USC

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