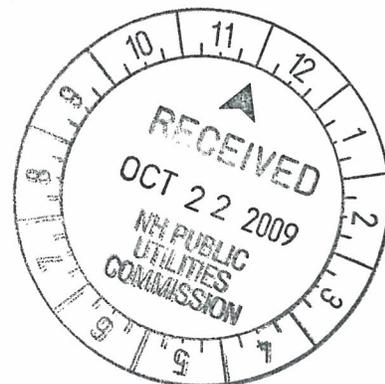




October 21, 2009

Debra Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 S. Fruit St. Suite 10
Concord, New Hampshire 03301-2429



Re: Northern Utilities, Inc. – New Hampshire Division, 2008 - 2009 Winter Period
Cost of Gas (COG) Adjustment Reconciliation – Docket DG 08-115

Dear Director Howland:

Enclosed are an original and eight copies of Attachment C Revised October 21, 2009 to Northern Utilities, Inc. -- New Hampshire Division's 2008 - 2009 Winter Period Cost of Gas Adjustment Reconciliation.

If you have any questions regarding this reconciliation or if you require any further information, please contact me.

Very truly yours,

Frederick J. Stewart

Enclosure

cc: Matthew Fossum, Staff Counsel
Kenneth Traum, OCA
Susan Geiger, Esq.

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