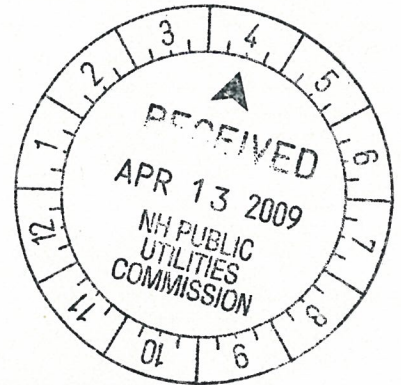




April 13, 2009

**Via Hand 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., Docket No. DG 09-052, Update to  
Proposed Cost of Gas Adjustment for the Summer Period (May  
2009 – October 2009)**

Dear Director Howland:

Enclosed please find an original and seven (7) copies of Northern Utilities, Inc.'s ("Northern's") Updated Cost of Gas ("COG") filing for the 2009 Summer Period. Today's filing revises and updates Northern's March 13, 2009 Summer Period COG filing. The updates incorporated into this filing are consistent with discussions that Northern had with the Commission Staff and the Office of the Consumer Advocate at the March 30, 2009 technical session held at the Commission's office.

Included in this filing are tariff sheets providing Northern's calculation of the Unit Cost of Gas, Forty-Second Revised Page 38 and Forty-Second Revised Page 39. The revised tariff pages provide for a COG for the residential heating class of \$0.7385 per therm. The revised COG rate represents a decrease of \$0.0635 per therm from the initially-filed March 13th proposed residential COG rate. The revised filing reflects a recalculated COG that uses NYMEX futures gas prices, as of April 8, 2009.

The Discussion of Revisions section of this filing provides a summary of the updates and revisions and the impacts of this filing.

If you have any questions regarding this filing, please do not hesitate to contact me.

Respectfully submitted,

Frederick J. Stewart

Enclosure

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