



March 26, 2010



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 09-167-
March 2010 Monthly Cost of Gas Report

Dear Ms. Howland:

Pursuant to the Commission's Order No. 25,035 in Docket DG 09-167, 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, 2010 for the 2009-2010 winter period. The Company is also providing reports updated through February 2010 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 March 18, 2010, indicates an anticipated over recovery as of April 30, 2010 of \$1,411,293 or 5.24% of the total anticipated gas costs for the winter 2009-2010 period.

Accordingly, the Company has enclosed for filing the following Tariff Pages reflecting a decrease in its Cost of Gas Adjustment Rates pursuant to the Company's Tariff:

Forty-seventh Revised Page 39;
Forty-second Revised Page 94; and
Forty-second Revised Page 95.

These Tariff Pages are issued March 26, 2010 to be effective for usage on and after April 1, 2010. Red-line versions of these Tariff Pages also are enclosed.

The primary reasons for the projected 2009-2010 winter period over-collection are the continuing decrease in commodity costs and the substantial profits realized from off-system sales that are being returned to customers.

Frederick J. Stewart
Manager Regulatory Services

6 Liberty Lane West
Hampton, NH 03842

Phone: 603-773-6534
Fax: 603-773-6734

stewart@unitil.com

The impact of the April 1 change in the Cost of Gas Adjustment Rate on the typical residential heating customer will be a decrease of \$53.66 during the last month of the 2009-2010 winter period.

Very truly yours,



Frederick J. Stewart

Enclosures

cc: Matthew Fossum, Staff Counsel
Meredith Hatfield, Consumer Advocate
Susan Geiger, Esq.