



May 25, 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 10-050-
May 2010 Monthly Cost of Gas Report

Dear Director Howland:

Pursuant to the Commission's Order No. 25,097 in Docket DG 10-050, 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 October 31, 2010 for the 2010 summer period. The Company is also providing reports updated through April 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 gas futures prices of May 19, 2010; and a downward revision to the summer 2010 sales forecast,¹ produces an anticipated over-recovery as of October 31, 2010 of \$457,966 or 8.6 percent of the total anticipated gas costs for the summer 2010 period.

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

Forty-ninth Revised Page 39;
Forty-fourth Revised Page 94; and
Forty-fourth Revised Page 95.

These Tariff Pages are issued May 25, 2010 to be effective for usage on and after June 1, 2010. Red-line versions of these Tariff Pages also are enclosed.

The impact of the June 1 change in the Cost of Gas Adjustment Rate on the typical residential heating customer for the 2010 summer period will be \$13.13 or 3.3 percent less than the summer period bill at the Company's current Cost of Gas Adjustment Rate.

Frederick J. Stewart
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¹ Projected sales for the period May 1, 2010 through October 31, 2010 were originally 8,452,584 therms. This figure has been revised downward to 7,949,035 therms.

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

Very truly yours,

A handwritten signature in blue ink, appearing to read "Frederick J. Stewart". The signature is written in a cursive style with a large, looped initial "F".

Frederick J. Stewart

Enclosures

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