



VIA ELECTRONIC FILING AND OVERNIGHT MAIL

October 14, 2010

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



Re: Northern Utilities, Inc. -- DG 10-250, Revised Winter 2010 / 2011 Cost of Gas and Associated Charges Filing

Dear Director Howland:

Enclosed please find an original and seven copies of Northern Utilities, Inc.'s ("Northern" or the "Company") Revised Cost of Gas and Associated Charges Filing. This filing revises Northern's September 15, 2010, Winter 2010/2011 Cost of Gas and Associated Charges Filing. The revisions included herein are consistent with the discussions that the Company had with the Commission Staff and the Office of Consumer Advocate at the October 6, 2010 Technical Session held at the Commission.

Northern respectfully requests approval for the following Tariffs:

Forty-seventh Revised Page 38 (CGA);
Fifty-first Revised Page 39 (CGA);
Fourteenth Revised Page 56 (LDAC);
Forty-sixth Revised Page 94 (Rate Summary);
Forty-sixth Revised Page 95 (Rate Summary);
Fortieth Revised Page 96 (Rate Summary);
Tenth Revised Page 154 (Appendix A);
Ninth Revised Page 169 (Appendix C); and
Third Revised Page 170-b (Appendix D).

The above listed tariffs are issued October 14, 2010 by Mark H. Collin, Treasurer, to be effective November 1, 2010.

The revised filing reflects a recalculated cost-of-gas rate that uses NYMEX futures gas prices as of October 6, 2010. This filing reflects other revisions, updates and corrections that are summarized in the supplemental testimonies of Joseph F. Conneely and Francis X. Wells. In addition, James D. Simpson will provide and discuss a redline testimony at the October 20, 2010 hearing.

The Revised Winter cost-of-gas rate for the residential heating class is \$1.0987 per therm which is a decrease of \$0.0191 per therm as compared to the cost-of-gas rate that was initially filed on September 15, 2010. The Winter bill for the typical residential heating customer will be \$1,436 which is \$94 or 7 percent higher than the Winter 2009 / 2010 bill.

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If you have any questions or need additional information, please contact me or Susan Geiger.

Very Truly Yours,



Frederick J. Stewart

Enclosures

CC: Alexander Speidel, Staff Attorney
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Susan Geiger, Orr & Reno
James D. Simpson, CEA