



July 29, 2011



Ms. 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, Docket DG 10-250, 2010-11 Winter Period Cost of Gas (COG) Adjustment Reconciliation-CORRECTED

Dear Director Howland:

Enclosed are an original and eight copies of Northern Utilities, Inc. -- New Hampshire Division's ("Northern" or "the Company") CORRECTED 2010-11 Winter Period Cost of Gas Adjustment Reconciliation (Form III). This filing replaces the July 28, 2011 filing which inadvertently omitted the column headings on Form III, Schedule 4.

The objective of this reconciliation is to present the details of Northern's winter period 2010-11 under-collection.

Form III, Schedules 1 through 5, of the attached reconciliation contain the accounting of six months of recoveries and costs assigned to the winter period. The schedules illustrate the Company's under-collection of \$973,628 as follows:

Schedule 1 provides the summary of the winter period ending balance;

Schedule 2 shows the deferred gas cost activity, allowable costs and revenues for the period May 2010 through April 2011, including interest;

Schedule 3, shows the summary of winter period gas cost collections for the period May 2010 through April 2011;

Schedule 4 (2 pages) presents the monthly detail of purchase gas costs allocated to the winter period; and

Schedule 5 contains the purchased and made volumes, the sendout metered at Northern's NH gate stations, and volumes by Residential and Commercial & Industrial customer classifications for the period, May 2010 through April 2011.

Attachment A presents the reconciliation of the working capital allowance and recoveries. The over-collection of (\$35,228) will be reflected on Revised Page 39 of Northern's Tariff No. 10 as a reduction to the costs used to calculate the COG rate.

Attachment B shows the reconciliation of the bad debt allowance and collections. The under-collection of \$1,935 will also be reflected on Revised Page 39 of Northern's Tariff No. 10 as an increase to the costs used in calculating the COG rate.

George H. Simmons Jr.
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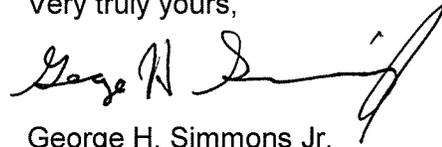
Attachment C reconciles the Environmental Response Costs with a true-up of the estimates used for June - October 2010, actuals for November 2010 – June 2011 and estimates for July - October 2011.

Attachment D shows the RLIAP program costs and recoveries resulting in a projected over-recovery of (\$32,425).

Attachment E details the winter period sales variance analysis.

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

Very truly yours,

A handwritten signature in black ink, appearing to read "George H. Simmons Jr.", with a long, sweeping flourish extending to the right.

George H. Simmons Jr.

Enclosure

cc: Alexander Speidel, Staff Counsel
Meredith Hatfield, Consumer Advocate
Susan Geiger, Esq.