



**VIA ELECTRONIC FILING AND OVERNIGHT DELIVERY**

April 15, 2011

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. -- Proposed Cost of Gas Adjustment  
for the 2011 Summer Period, May 2011 through October  
2011; DG 11- 045**

Dear Director Howland:

Enclosed please find an original and seven (7) copies of Northern Utilities Inc.'s ("Northern" or the "Company") Updated Cost of Gas Adjustment Filing for the 2011 Summer Period. 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 April 12, 2011 technical session held at the Commission's office.

Included in the filing are clean and red-lined versions of the tariff pages necessary to implement the proposed Cost of Gas Adjustment rates for the 2011 Summer Period as follows:

Forty-eighth Revised Page 38,  
Fifty-fifth Revised Page 39,  
Fiftith Revised Pages 94 and 95, and  
Forty-first Revised Page 96.

The revised tariff pages provide for a COG for the residential heating class of \$0.6673 per therm. The revised COG rate represents an increase of \$0.0319 per therm from the initially-filed March 15th proposed residential COG rate. The revised filing reflects a recalculated COG that uses NYMEX futures gas prices, as of April 12, 2011. A discussion of revisions is included with this filing and provides a summary of the updates and the impacts of this filing.

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

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Very truly yours,



Frederick J. Stewart

Enclosures

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