



May 25, 2011

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 11-045
May 2011 Monthly Cost of Gas Report

Dear Director Howland:

Pursuant to the Commission's Order No. 25,215 in Docket DG 11-045, enclosed are an original and one copy of Northern Utilities - New Hampshire Division's (The Company) current calculation of its projected over or under collection of gas costs ending October 31, 2011 for the 2011 summer period. The Company is also providing reports updated through April 2011 of Northern's: (a) summary of its hedging transactions and (b) monthly inventory interest calculation.

The calculation, which reflects gas futures prices as of May 20, 2011 produces an anticipated under-recovery as of October 31, 2011 of \$45,558 or 0.94 percent of the total anticipated gas costs for the summer 2011 period. At this time, Northern is not proposing a rate change.

If you have any questions regarding this filing, please do not hesitate to contact Joe Conneely at (603)773-6472 or Chris Kahl at (603)773-6425.

Very truly yours,

Frederick J. Stewart

Enclosures

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

Frederick J. Stewart
Manager Regulatory Services

6 Liberty Lane West
Hampton, NH 03842

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

stewart@unitil.com