



May 25, 2012



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 12-068
May 2012 Monthly Cost of Gas Report

Dear Director Howland:

Pursuant to the Commission's Order No. 25,282 in Docket DG 12-068, 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, 2012 for the 2012 summer season. The Company is also providing a summary of its hedging transactions and monthly inventory interest calculation, both updated through April 2012.

The calculation, which reflects the Company's actual May 1, 2012 balance and gas futures prices as of May 21, 2012, produces an anticipated over-recovery of \$157,878 or 4.67 percent of the total anticipated gas costs for the summer 2012 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:

Sixty-third Revised Page 39;
Fifty-fourth Revised Page 94; and
Fifty-fourth Revised Page 95.

These Tariff Pages are issued May 25, 2012, to be effective for usage on and after June 1, 2012. Red-line versions of these Tariff Pages are also enclosed.

The impact of the June 1 change in the Cost of Gas Adjustment Rate on the typical residential heating customer for the 2012 summer period will be \$23.78 or 6.0 percent less than the summer period bill at the Company's current Cost of Gas Adjustment Rate.

George H. Simmons
Manager Regulatory Services

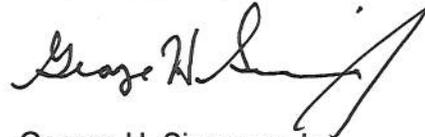
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If you have any questions regarding this filing, please do not hesitate to contact me or Chris Kahl at (603)773-6425.

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.

Enclosures

cc: Alexander Speidel, Staff Counsel
Rorie Hollenberg, Consumer Advocate
Susan Geiger, Esq.