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March 26, 2014

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 13-257
March 2014 Monthly Cost of Gas Report

Dear Director Howland:

Pursuant to the Commission's Order No. 25,590 in Docket DG 13-257, 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 April 30, 2014 for the 2013-2014 winter season. The Company is also providing a summary of its hedging transactions and monthly inventory interest calculation, both updated through February 2014.

The calculation, which reflects the Company's actual November 1, 2013 balance and gas futures prices as of March 17, 2014, produces an anticipated over-recovery for the winter 2013-2014 period. As a result, Northern is reducing its projected cost of gas by \$600,000 or 2.2%.

Accordingly, pursuant to its tariff, the Company has enclosed for filing the following Tariff Pages reflecting a decrease in its Cost of Gas ("COG") Adjustment Rates:

Supplement No. 2, Third Revised Page 2,
Supplement No. 2, Third Revised Page 3,
Seventy-fifth Revised Page 39.

These Tariff Pages are issued March 25, 2014, to be effective for usage on and after April 1, 2014. Red-line versions of these Tariff Pages are also enclosed.

The impact of the April 1 change in the Cost of Gas Adjustment Rate on the typical residential heating customer for the 2013-2014 winter period will be (\$19.51) or 2.04 percent less than the winter period bill at the Company's current Cost of Gas Adjustment Rate.

George H. Simmons
Manager Regulatory Services

6 Liberty Lane West
Hampton, NH 03842

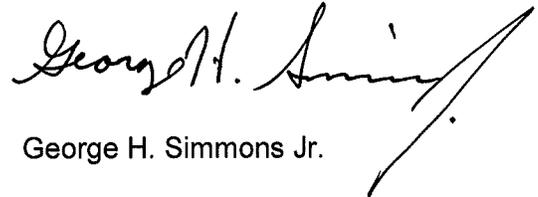
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If you have any questions regarding this filing, please do not hesitate to contact me or Chris Kahl at (603)773-6425.

Very truly yours,

A handwritten signature in cursive script, reading "George H. Simmons Jr.", with a long, sweeping flourish extending to the right.

George H. Simmons Jr.

Enclosures

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