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May 23, 2008

VIA OVERNIGHT DELIVERY AND ELECTRONIC FILING

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., Docket DG 08-041 - May 2008 Monthly Cost of Gas Report—Revised COG Effective June 1, 2008

Dear Ms. Howland:

Pursuant to the Commission's Order No. 24,853 in Docket DG 08-041, enclosed are an original and one copy of Northern Utilities, Inc. - New Hampshire Division's current Report and calculation of its projected over or under collection of gas costs ending October 31, 2008 for the 2008 Summer Period. The Company is also providing reports updated through April 2008 of Northern's: (a) monthly number of transportation service customers and associated gas usage, (b) summary of its hedging transactions and (c) monthly inventory interest calculation.

The enclosed revised tariff pages reflect the Cost of Gas Rate effective June 1, 2008:

Thirty-seventh Revised Page 38
Thirty-seventh Revised Page 39
Thirty-second Revised Page 94
Thirty-second Revised Page 95
Thirty-second Revised Page 96

If you have any questions, please do not hesitate to call me.

Very truly yours,

Patricia M. French
Patricia M. French *SBK*

Enclosures

cc: Lisa Cleveland (w/ original tariff signature pages)
Ronald D. Gibbons
Joseph A. Ferro
Melissa Bell