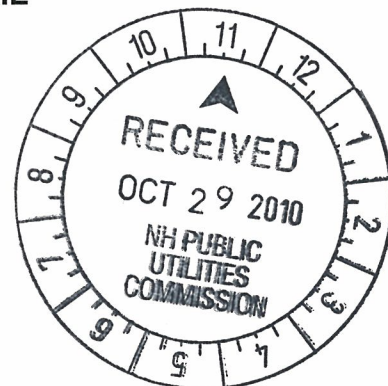




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October 28, 2010

Debra Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 S. Fruit St., Suite 10
Concord, New Hampshire 03301-2429



Re: Northern Utilities, Inc., Docket No. DG 10-250: Proposed Cost-of-Gas Adjustment for the Winter Period, November 2010 through April 2011

Dear Director Howland:

After discussions with Staff, it was decided to revise page 1 of 3 of Exhibit 8 to the record of Northern's proposed Cost-of-Gas filing to make it easier for the reader to follow the calculations contained thereon.

Please contact me if you need any additional information.

Respectfully submitted,

Frederick J. Stewart

Enclosure

cc: Stephen Frink, NH PUC
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