

November 12, 2009

Ms. Debra A. Howland Executive Director and Secretary Public Utilities Commission State of New Hampshire 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429

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Subject: DG 09-057: Reconciliation for the 2009 Summer Period Cost of Gas

Dear Ms. Howland:

In accordance with the Commission's Order No. 24,962, enclosed is an original copy of the reconciliation for the for the recovery of gas cost –over/under collection for the 2009 Summer period.

Should further information be required, please contact this office.

Sincerely,

Juicia a Kerga

Tricia Keegan Financial Analyst The Berkshire Gas Company Providing Affiliate Services to New Hampshire Gas Corporation

Enclosures

CC: Karen Zink, The Berkshire Gas Company Jennifer Boucher, The Berkshire Gas Company

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New Hampshire Gas Corporation, 32 Central Square, P.O. Box 438, Keene NH 03431 (603) 352 1230 fax (603) 352 3172