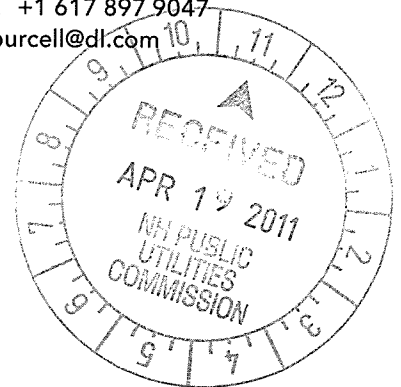


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April 18, 2011

VIA ELECTRONIC MAIL AND FEDERAL EXPRESS

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

Re: New Hampshire Gas Corporation Cost of Gas – Summer 2011: DG: 11-054

Dear Ms. Howland:

Enclosed on behalf of New Hampshire Gas Corporation ("NHGC"), in the above-captioned proceeding, please find an original and seven (7) copies of NHGC's updated Cost of Gas filing for the Summer 2011 period. Also enclosed are an original and seven (7) copies of the Supplemental Testimony of Brian R. Maloney, as well as a CD containing the information being filed.

Thank you for your attention to this matter.

Sincerely,


Meabh Purcell

cc: Robert Wyatt, NHPUC
Stephen P. Frink, NHPUC
Alexander Speidel, Staff Attorney
Brian R. Maloney, Rochester Gas and Electric Corporation
Michael D. Eastman, Rochester Gas and Electric Corporation

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