



July 25, 2011

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



Subject: New Hampshire Gas Corporation
DG 11-054: Cost of Gas Adjustment Monthly Reconciliation, July 2011

Dear Ms. Howland:

In accordance with the Commission's Order No. 25,218, enclosed is an original copy of the monthly calculation of the projected (over)/under collection for the 2011 summer period.

The computations are based on actual costs and revenues through June and forecasts for the remainder of the period. The calculations show a projected under-collection through October 31, 2011 of \$5,949 and would necessitate a \$0.0504 increase to the current Cost of Gas Rate of \$2.1945, resulting in a revised COG Rate of \$2.2449 per therm. At this time, the Company elects to implement the revised rate of \$2.2449 per therm for the August 1st billing cycle.

Included in this package is an original copy of New Hampshire Gas Corporation's tariff page in compliance with the New Hampshire Public Utilities Commission's Order No. 25,218 – Order Approving Cost of Gas Rate, issued April 29, 2011.

Fiftieth Revised Page 25 NHPUC No. 1 - Gas

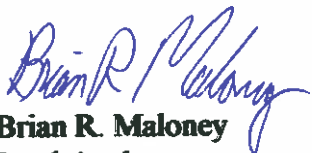
This tariff page is being submitted to reflect a mid-period cost of gas adjustment to become effective August 1, 2011.

This document is also being sent to Ms. Meredith Hatfield of the Office of Consumer Advocate in accordance with NHPUC rule 203.02 (a)(4).

Please return a stamped copy of the approved tariff page in the enclosed envelope.

Please contact me at (585) 771-4828 if you require further information.

Sincerely,



Brian R. Maloney

Lead Analyst

Rochester Gas and Electric Corporation

Providing Affiliate Services to New Hampshire Gas Corporation

Enclosures