

VEPLIC 27MAR/10AH10:32

March 25, 2014

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

Subject: New

New Hampshire Gas Corporation

DG 13-261: Cost of Gas Adjustment Monthly Reconciliation, March 2014

Dear Ms. Howland:

In accordance with the Commission's Order Nos. 25,588 and 25,632, enclosed is an original copy of the monthly calculation of the projected (over)/under collection for the Winter 2013-2014 period.

The computations are based on actual costs and revenues through February and forecasts for the remainder of the period. The calculations show a projected over-collection through April 30, 2014 of \$108,059 and would necessitate a \$0.6613 decrease to the current Non-FPO Cost of Gas Rate of \$2.5355, resulting in a revised Non-FPO COG Rate of \$1.8742 per therm. At this time, the Company elects to implement the revised rate of \$1.8742 per therm for the April 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. 25,588 – Order Approving Cost of Gas Rates and Other Charges issued October 29, 2013, and Order No. 25,632 – Order Approving Revised Cost of Gas Rate issued February 26, 2014.

Fifty-sixth Revised Page 24 NHPUC No. 1 - Gas

This tariff page is being submitted to reflect a mid-period cost of gas adjustment to become effective April 1, 2014.

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

An Equal Opportunity Employer

Please return a copy of the tariff page, bearing the Commission's receipt stamp, 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