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March 19, 2008

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 Summer 2008 Cost of Gas Adjustment

Dear Ms. Howland:

In accordance with the Commission's Tariff Filing Rules and in accordance with the terms of the cost of gas adjustment of New Hampshire Gas Corporation ("NHGC") enclosed are an original and eight copies of the following pages: 33rd revised page 25, with supporting data and pre-filed testimony, proposed to become effective May 1, 2008. Also, enclosed is a floppy disk containing the information being filed. The tariff page and attachments provide the calculation of the Cost of Gas Adjustment for the Summer Period May 1, 2008 through October 31, 2008. For the six-month period, the Cost of Gas Rate is \$1.9232 per therm; and the total revenue to be collected by the cost of gas adjustment is \$647,029.

Please return a copy of the tariff page, bearing the Commission's receipt stamp, in the enclosed envelope.

If you require further information, or have any questions, do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Meabh Purcell".

Meabh Purcell
Counsel for New Hampshire Gas Corporation

cc: Jennifer Boucher, The Berkshire Gas Company
Karen L. Zink, The Berkshire Gas Company

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