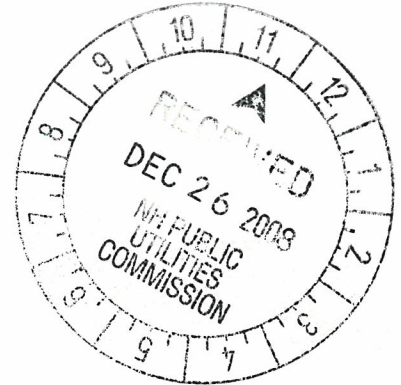




December 23, 2008



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

Subject: DG 08-117: Cost of Gas Adjustment Monthly Reconciliation, December 2008

Dear Ms. Howland:

In accordance with the Commission's Order No. 24,910, enclosed is an original copy of the monthly calculation of the projected -over/under collection for the 2008-09 winter period.

The computations are based on estimated costs and revenues through December and forecasts for the remainder of the period. The calculations indicate a projected under-collection through April 30, 2009 of \$26,179 and would necessitate a \$0.0418 increase to the current Cost of Gas Rate of \$1.6498, resulting in a revised COG Rate of \$1.6916 per therm.

At this time the Company does not elect to implement the forecasted increase for the January 1st billing cycle.

Should further information be required, please contact this office.

Sincerely,

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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