



April 27, 2010

BY ELECTRONIC AND REGULAR MAIL

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

Subject: DG 09-038: Rate Case Surcharge Invoices

Dear Ms. Howland:

On behalf of New Hampshire Gas Corporation (“NHGC” or the “Company”) in the above-captioned proceeding, enclosed please find invoices supporting the Company’s recovery of rate case-related expenses. In Order 25-039 issued on October 30, 2009, the New Hampshire Public Utilities Commission approved \$27,442 in estimated rate case expense and noted that the Settlement Agreement in DG 09-038 provides that there will be a reconciliation filed before October 15, 2010 regarding the surcharge generated by the rate case expenses and the reconciliation of temporary and permanent rates. In its review of the legal expense invoices in DG 09-038, NHGC discovered that some COG-related expenses were inadvertently included in its rate case surcharge calculation. These COG expenses were properly reallocated and the total rate case legal expenses amounted to \$34,377 (as presented on the Legal Allocation Summary sheet). All rate case-related invoices are enclosed, and the Company expects to address any over- or under-collection remaining upon termination of the surcharge in its Winter 2010-2011 COG docket.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jennifer Boucher', with a long horizontal flourish extending to the right.

Jennifer Boucher
Manager – Regulatory Economics
The Berkshire Gas Company
Providing Affiliate Services to New Hampshire Gas Corporation

Enclosures

