

# DEWEY & LEBOEUF

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April 18, 2011

## BY ELECTRONIC AND REGULAR MAIL

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

Re: New Hampshire Gas Corporation: DG: 09-038



Dear Ms. Howland:

Pursuant to Order No. 25,118 in the above referenced proceeding, which required New Hampshire Gas Corporation ("NHGC") to file a final reconciliation of rate case expenses prior to the 2011 summer COG and to credit or charge to the cost of gas any over- or under-recovery, enclosed please find an original and seven (7) copies of NHGC's Rate Case Surcharge Reconciliation. Please note that NHGC credited the over-collection of \$3,746 to the cost of gas in November, 2010.

Thank you for your attention to this matter.

Very truly yours,

  
Meabh Purcell

Enc.

cc: Edward Damon, NHPUC  
Matthew Fossum, NHPUC  
Stephen Frink, NHPUC  
Robert Wyatt, NHPUC  
Amanda Noonan, NHPUC  
Stephen Eckberg, Office of Consumer Advocate  
Meredith Hatfield, Office of Consumer Advocate  
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Brian R. Maloney, Rochester Gas & Electric Corporation  
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