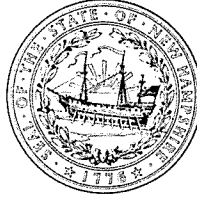


THE STATE OF NEW HAMPSHIRE

CHAIRMAN  
Thomas B. Getz

COMMISSIONERS  
Clifton C. Below  
Amy L. Ignatius

EXECUTIVE DIRECTOR  
AND SECRETARY  
Debra A. Howland



**PUBLIC UTILITIES COMMISSION**  
21 S. Fruit Street, Suite 10  
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH  
1-800-735-2964

Website:  
[www.puc.nh.gov](http://www.puc.nh.gov)

October 15, 2010

Ms. Tricia Keegan  
Financial Analyst  
NH Gas Corporation  
32 Central Sq.  
P.O. Box 438  
Keene, NH 03431

Re: DG 10-048 – NH Gas Corporation – COG Adjustment Monthly Reconciliation –  
September 2010 – 45<sup>th</sup> Revised Page 25

Dear Ms. Keegan:

Staff has reviewed the filing received on September 27, 2010, in the above-captioned proceeding and confirms compliance with Puc 1603 filing requirements. A copy of this letter is being entered into the docket and the tariff filing will be placed in our permanent file.

Enclosed for your records is a date stamped copy of the filing. If I can be of future assistance please contact me at tel. (603) 271-2431 or via e-mail at [Denise.McKeen@puc.nh.gov](mailto:Denise.McKeen@puc.nh.gov).

Yours truly,

A handwritten signature in cursive script that reads "Denise R. McKeen".

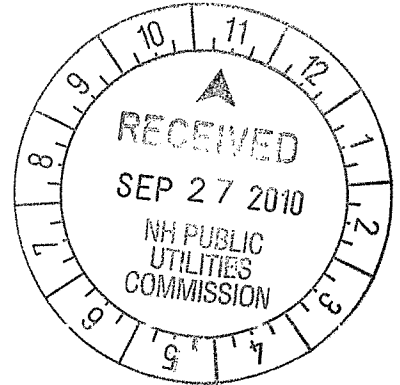
Denise R. McKeen  
Program Assistant II

Enclosures  
cc: docketbk



September 23, 2010

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 10-048: Cost of Gas Adjustment Monthly Reconciliation, September 2010

Dear Ms. Howland:

In accordance with the Commission's Order No. 25,098 enclosed is an original copy of the monthly calculation of the projected –over/under collection for the 2010 summer period.

The computations are based on actual costs and revenues through August and forecasts for the remainder of the period. The calculations indicate a projected under-collection through October 31, 2010 of \$9,078 and would necessitate a \$0.1984 increase to the current Cost of Gas Rate of \$1.6303, resulting in a revised COG Rate of \$1.8287 per therm. At this time, the Company elects to implement the revised rate of \$1.8287 per therm for the October 1<sup>st</sup> 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. 25,098 – Order Approving Cost of Gas Rate, issued April 29, 2010.

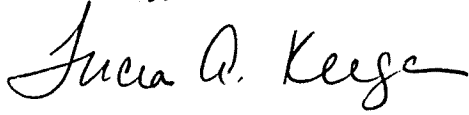
Forty-fifth Revised Page 25 NHPUC No. 1 – Gas

The above listed tariff page is being submitted to reflect a mid-period cost of gas adjustment to become effective October 1, 2010.

This document is also being sent to Ms. Meredith Hatfield of the Consumer Advocates Office in accordance with NHPUC rule 202.07 (a)(4).

Please return a stamped copy of the approved tariff page in the enclosed envelope. Should further information be required, please feel free to contact me at (413) 445-0331.

Sincerely,

A handwritten signature in black ink, reading "Tricia A. Keegan". The signature is fluid and cursive, with the first name "Tricia" being more prominent and the last name "Keegan" following in a similar style.

Tricia Keegan  
Lead Analyst – Financial Accounting  
The Berkshire Gas Company  
Providing Affiliate Services to New Hampshire Gas Corporation

Enclosures

CC: Meredith Hatfield, Office of Consumer Advocate  
Karen Zink, The Berkshire Gas Company  
Jennifer Boucher, The Berkshire Gas Company