



November 22, 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: New Hampshire Gas Corporation
DG 10-249: Cost of Gas Adjustment Monthly Reconciliation, November 2010

Dear Ms. Howland:

In accordance with the Commission's Order No. 25,164, enclosed is an original copy of the monthly calculation of the projected -over/under collection for the 2010-2011 winter period.

The computations are based on estimated costs and revenues for November and forecasts for the remainder of the period. The calculations show a projected under-collection through April 30, 2011 of \$10,021 and would necessitate a \$0.0108 increase to the current Cost of Gas Rate of \$1.6356, resulting in a revised COG Rate of \$1.6464 per therm.

The Company does not elect to implement the forecasted increase for the December 1st billing cycle.

If you require further information, please contact me at (585) 771-4828.

Sincerely,

Brian R. Maloney
Lead Analyst
Rochester Gas and Electric Corporation
Providing Affiliate Services to New Hampshire Gas Corporation

Enclosure