



February 23, 2011

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, February 2011

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 actual costs and revenues through January and forecasts for the remainder of the period. The calculations show a projected under-collection through April 30, 2011 of \$39,389 and would necessitate a \$0.1124 increase to the current Cost of Gas Rate of \$1.8437, resulting in a revised COG Rate of \$1.9561 per therm.

The Company does not elect to implement the forecasted increase for the March 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