



March 24, 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, March 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 February and forecasts for the remainder of the period. The calculations show a projected under-collection through April 30, 2011 of \$65,078 and would necessitate a \$0.4356 increase to the current Cost of Gas Rate of \$1.8437 to recover this under-collection in the final month of the period, resulting in a revised COG Rate of \$2.2793 per therm. Instead, the Company elects to implement an increase of \$0.2008 in the COG rate to a revised rate of \$2.0445 per therm (the maximum allowable rate without further Commission action) for the April 1st billing cycle. The revised rate is forecasted to reduce the above referenced under-collection by approximately one half.

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. 25,164 – Order Approving Cost of Gas Rates and Other Charges, issued October 29, 2010.

Forty-fourth Revised Page 24 NHPUC No. 1 - Gas

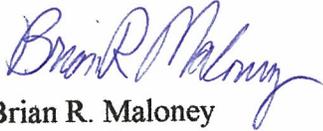
This tariff page is being submitted to reflect a mid-period cost of gas adjustment to become effective April 1, 2011.

This document is also being sent to Ms. Meredith Hatfield of the Office of Consumer Advocate in accordance with NHPUC rule 203.02 (a)(4).

Please return a stamped copy of the approved tariff page in the enclosed envelope.

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

Sincerely,

A handwritten signature in blue ink that reads "Brian R. Maloney". The signature is written in a cursive style with a large, stylized initial "B".

Brian R. Maloney

Lead Analyst

Rochester Gas and Electric Corporation

Providing Affiliate Services to New Hampshire Gas Corporation

Enclosure

cc: Meredith Hatfield, Office of Consumer Advocate