



May 25, 2011

Debra A. Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

Subject: New Hampshire Gas Corporation
DG 10-249: Reconciliation for the Winter 2010-2011 Cost of Gas

Dear Ms. Howland:

In compliance with Commission Order No. 25,164 in Docket 10-249, I have enclosed an original and seven copies of New Hampshire Gas Corporation's reconciliation of the over/under collection of gas costs for Winter 2010-2011 period. An electronic copy has been forwarded via the PUC website.

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