



November 21, 2014

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 14-230: Cost of Gas Adjustment Monthly Reconciliation, November 2014

Dear Ms. Howland:

In accordance with the Commission's Order No. 25,729, enclosed is an original copy of the monthly calculation of the projected (over)/under collection for the Winter 2014-2015 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 over-collection through April 30, 2015 of \$155,662 and would necessitate a \$0.2427 decrease to the current Non-FPO Cost of Gas Rate of \$1.7069, resulting in a revised Non-FPO COG Rate of \$1.4642 per therm. At this time, the Company elects to implement the revised rate of \$1.4642 per therm for the December 1st 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. 25,729 – Order Approving Cost of Gas Rates issued October 28, 2014.

Fifty-eighth 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 December 1, 2014.

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

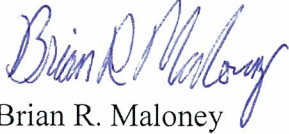
Please return a copy of the tariff page, bearing the Commission's receipt stamp, in the enclosed envelope.

An Equal Opportunity Employer

New Hampshire Gas Corporation, 80 Pearl Street, P.O. Box 438, Keene NH 03431 (603) 352 1230 fax (603) 352 3172

Please contact me at (585) 771-4828 if you require further information.

Sincerely,



Brian R. Maloney

Lead Analyst

Rochester Gas and Electric Corporation

Providing Affiliate Services to New Hampshire Gas Corporation

Enclosures