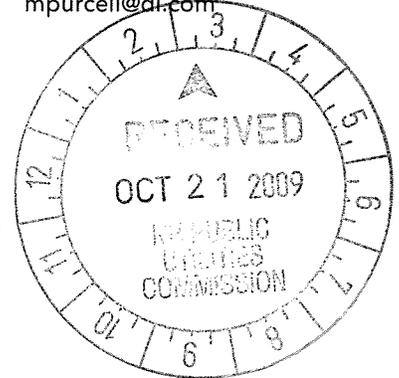


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October 21, 2009

BY HAND AND ELECTRONIC MAIL

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

Re: New Hampshire Gas Corporation: DG: 09-168

Dear Ms. Howland:

Enclosed on behalf of New Hampshire Gas Corporation, in the above-captioned proceeding, please find an original and eight (8) copies of New Hampshire Gas Corporation's Updated Cost of Gas Filing. Also enclosed is a redline copy of the Testimony to indicate the changes to the initial filing.

Thank you for your attention to this matter.

Very truly yours,

Meabh Purcell

Enc.

cc: Edward Damon, NHPUC
Matthew Fossum, NHPUC
Stephen Frink, NHPUC
Robert Wyatt, NHPUC
Amanda Noonan, NHPUC

bs 126328