

August 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 11-054: Cost of Gas Adjustment Monthly Reconciliation, August 2011

Dear Ms. Howland:

In accordance with the Commission's Order No. 25,218, enclosed is an original copy of the monthly calculation of the projected (over)/under collection for the 2011 summer period.

The computations are based on actual costs and revenues through July and forecasts for the remainder of the period. The calculations show a projected over-collection through October 31, 2011 of \$1,005 and would necessitate a \$0.0122 decrease to the current Cost of Gas Rate of \$2.2449, resulting in a revised COG Rate of \$2.2327 per therm.

The Company does not elect to implement the forecasted decrease for the September 1st billing cycle.

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

Enclosure