



May 29, 2012

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 12-071: Cost of Gas Adjustment Monthly Reconciliation, May 2012
REVISED (OVER)/UNDER COLLECTION PAGE

Dear Ms. Howland:

This filing represents a revision of the (over)/under collection page filed on May 24, 2012 to replace lines 21-26 on that page with new lines 21-22. The projected (over)/under collection amount, the new cost of gas rate and 53rd revised tariff page 25 are unchanged by this revision.

Please contact me at (585) 771-4828 or brian_maloney@rge.com if you have any questions.

Sincerely,

A handwritten signature in blue ink that reads "Brian R. Maloney".

Brian R. Maloney
Lead Analyst
Rochester Gas and Electric Corporation
Providing Affiliate Services to New Hampshire Gas Corporation

Enclosure

cc: Robert J. Wyatt, NHPUC