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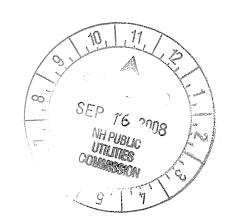
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September 15, 2008

VIA FEDERAL EXPRESS

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



Re: New Hampshire Gas Corporation: Winter 2008-2009 Cost of Gas Adjustment

Dear Ms. Howland:

In accordance with the Commission's Tariff Filing Rules and in accordance with the terms of New Hampshire Gas Corporation's ("NHGC") cost of gas adjustment, enclosed are an original and eight copies of the following pages: 35th revised Tariff page 24, with supporting data and pre-filed testimony, proposed to become effective November 1, 2008. Also enclosed is a floppy disk containing the information being filed. The tariff page and attachments provide the calculation of the Cost of Gas Adjustment for the Winter Period November 1, 2008 through April 30, 2009. For the six-month period, the Cost of Gas Rate for the Non-Fixed Option Program is \$2.2208 per therm and \$2.2408 per therm for the Fixed Price Option Program; and the total revenue to be collected by the cost of gas adjustment is \$2,324,777.

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

If you require further information, or have any questions, do not hesitate to contact me.

Sincerely,

Meabh T Purcell

cc: Jennifer Boucher, The Berkshire Gas Company Karen L. Zink, The Berkshire Gas Company

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