



May 25, 2010

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

Subject: DG 10-048: Cost of Gas Adjustment Monthly Reconciliation, May 2010

Dear Ms. Howland:

In accordance with the Commission's Order No. 25,098, enclosed is an original copy of the monthly calculation of the projected –over/under collection for the 2010 summer period.

The computations are based on estimated costs and revenues through May and forecasts for the remainder of the period. The calculations indicate a projected over-collection through October 31, 2010 of (\$15,911) and would necessitate a (\$0.0766) decrease to the current Cost of Gas Rate of \$1.6796, resulting in a revised COG Rate of \$1.6030 per therm.

At this time the Company does not elect to implement the forecasted decrease for the June 1st billing cycle.

Should further information be required, please contact this office.

Sincerely,

Tricia Keegan
Financial Analyst
The Berkshire Gas Company
Providing Affiliate Services to New Hampshire Gas Corporation

Enclosures

CC: Karen Zink, The Berkshire Gas Company
Jennifer Boucher, The Berkshire Gas Company

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