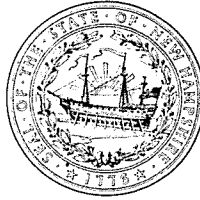


THE STATE OF NEW HAMPSHIRE

CHAIRMAN
Thomas B. Getz

COMMISSIONERS
Clifton C. Below
Amy L. Ignatius

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland



PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

September 22, 2010

Ms. Tricia Keegan
Financial Analyst
NH Gas Corporation
32 Central Sq.
P.O. Box 438
Keene, NH 03431

Re: DG 10-048 – NH Gas Corporation – Cost of Gas Adjustment Monthly
Reconciliation, August 2010

Dear Ms. Keegan:

Staff has reviewed the filing received on August 30, 2010, in the above-captioned proceeding and confirms compliance with Puc 1603 filing requirements. A copy of this letter is being entered into the docket and the tariff filing will be placed in our permanent file.

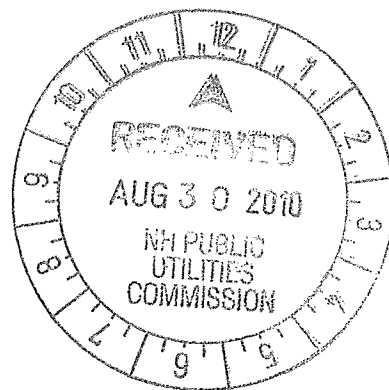
Enclosed for your records is a date stamped copy of the filing. If I can be of future assistance please contact me at tel. (603) 271-6053 or via e-mail at denise.mckeen@puc.nh.gov.

Yours truly,

A handwritten signature in black ink that reads "Denise R. McKeen".

Denise R. McKeen
Program Assistant II

Enclosures
cc: docketbk



August 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, August 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 actual costs and revenues through July and forecasts for the remainder of the period. The calculations indicate a projected under-collection through October 31, 2010 of \$7,024 and would necessitate a \$0.0859 increase to the current Cost of Gas Rate of \$1.5444, resulting in a revised COG Rate of \$1.6303 per therm. At this time, the Company elects to implement the revised rate of \$1.6303 per therm for the September 1st billing cycle.

Included in this package is an original copy of New Hampshire Gas Corporation's tariff page in compliance with the New Hampshire Public Utilities Commission's Order No. 25,098 – Order Approving Cost of Gas Rate, issued April 29, 2010.

Forty-fourth Revised Page 25 NHPUC No. 1 – Gas

The above listed tariff page is being submitted to reflect a mid-period cost of gas adjustment to become effective September 1, 2010.

This document is also being sent to Ms. Meredith Hatfield of the Consumer Advocates Office in accordance with NHPUC rule 202.07 (a)(4).

Please return a stamped copy of the approved tariff page in the enclosed envelope. Should further information be required, please feel free to contact me at (413) 445-0331.

An Equal Opportunity Employer

New Hampshire Gas Corporation, 32 Central Square, P.O. Box 438, Keene NH 03431 (603) 352 1230 fax (603) 352 3172

Sincerely,

A handwritten signature in cursive script that reads "Tricia A. Keegan". The signature is written in dark ink and includes a long horizontal flourish at the end.

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

Enclosures

CC: Meredith Hatfield, Office of Consumer Advocate
Karen Zink, The Berkshire Gas Company
Jennifer Boucher, The Berkshire Gas Company