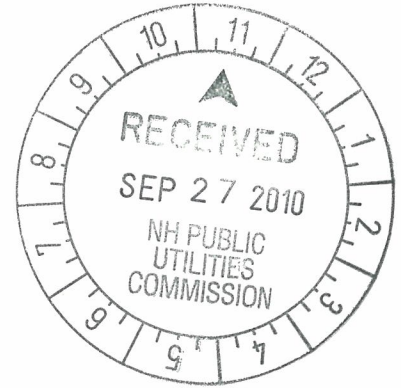




September 23, 2010

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, September 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 August and forecasts for the remainder of the period. The calculations indicate a projected under-collection through October 31, 2010 of \$9,078 and would necessitate a \$0.1984 increase to the current Cost of Gas Rate of \$1.6303, resulting in a revised COG Rate of \$1.8287 per therm. At this time, the Company elects to implement the revised rate of \$1.8287 per therm for the October 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-fifth 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 October 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,



Tricia Keegan

Lead Analyst – Financial Accounting

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