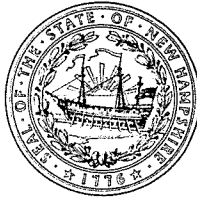


THE STATE OF NEW HAMPSHIRE

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

January 7, 2011

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

Re: NH Gas Corporation – DG 10-249 COG Adjustment Monthly Reconciliation,
December 2010

Dear Ms. Keegan:

Staff has reviewed the filing received on December 27, 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