



December 13, 2011

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



Subject: New Hampshire Gas Corporation  
DG 11-054: Reconciliation for the Summer 2011 Cost of Gas

Dear Ms. Howland:

In compliance with Commission Order No. 25,218 in Docket DG 11-054, I have enclosed an original and one copy of New Hampshire Gas Corporation's reconciliation of the over/under collection of gas costs for the Summer 2011 period. An electronic copy has been filed via the PUC website.

If you require further information, please contact me at (585) 771-4828.

Sincerely,

Brian R. Maloney  
Lead Analyst  
Rochester Gas and Electric Corporation  
*Providing Affiliate Services to New Hampshire Gas Corporation*

Enclosure