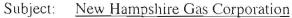


November 22, 2011

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



DG 11-212: Cost of Gas Adjustment Monthly Reconciliation, November 2011

Dear Ms. Howland:

In accordance with the Commission's Order No. 25,281, enclosed is an original copy of the monthly calculation of the projected (over)/under collection for the 2011-2012 winter period.

The computations are based on estimated costs and revenues for November and forecasts for the remainder of the period. The calculations show a projected over-collection through April 30, 2012 of \$58,569 and would necessitate a \$0.0758 decrease to the current Non-FPO Cost of Gas Rate of \$2.1678, resulting in a revised Non-FPO COG Rate of \$2.0920 per therm. At this time, the Company elects to implement the revised rate of \$2.0920 per therm for the December 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. 25,281 – Order Approving Cost of Gas Rates and Other Charges, issued October 28, 2011.

Forty-sixth Revised Page 24 NHPUC No. 1 - Gas

This tariff page is being submitted to reflect a mid-period cost of gas adjustment to become effective December 1, 2011.

This document is also being sent to Ms. Meredith Hatfield of the Office of Consumer Advocate in accordance with NHPUC rule 203.02 (a)(4).

Please return a stamped copy of the approved tariff page in the enclosed envelope.

Please contact me at (585) 771-4828 if you require further information.

Sincerely,

Brian R. Maloney

Lead Analyst

Rochester Gas and Electric Corporation

Providing Affiliate Services to New Hampshire Gas Corporation

Enclosures