



December 20, 2012

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 12-284: Cost of Gas Adjustment Monthly Reconciliation, December 2012

Dear Ms. Howland:

In accordance with the Commission's Order No. 25,433, enclosed is an original copy of the monthly calculation of the projected (over)/under collection for the 2012-2013 winter period.

The computations are based on actual costs and revenues for November and forecasts for the remainder of the period. The calculations show a projected over-collection through April 30, 2013 of \$31,048 and would necessitate a \$0.0543 decrease to the current Non-FPO Cost of Gas Rate of \$1.5017, resulting in a revised Non-FPO COG Rate of \$1.4474 per therm. At this time, the Company elects to implement the revised rate of \$1.4474 per therm for the January 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. 25,433 – Order Approving Cost of Gas Rates and Other Charges, issued October 30, 2012.

Forty-ninth 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 January 1, 2013.

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).

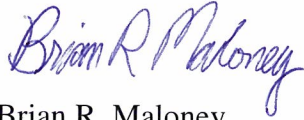
Please return a copy of the tariff page, bearing the Commission's receipt stamp, in the enclosed envelope.

An Equal Opportunity Employer

New Hampshire Gas Corporation, 80 Pearl Street, P.O. Box 438, Keene NH 03431 (603) 352 1230 fax (603) 352 3172

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