

June 10, 2014

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 13-261: Reconciliation for the Winter 2013-2014 Cost of Gas

Dear Ms. Howland:

In compliance with Commission Order No. 25,588 in Docket DG 13-261, 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 Winter 2013-2014 period. An electronic copy has been filed via the PUC website.

Please contact me at (585) 771-4828 or brian\_maloney@rge.com if you require further information.

Sincerely,

Brian R. Maloney

Lead Analyst

Rochester Gas and Electric Corporation

Providing Affiliate Services to New Hampshire Gas Corporation

Enclosure