DG08-045

Dewey & LeBoeuf LLP 260 Franklin Street Boston, MA 02110-3173

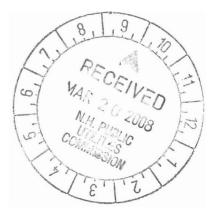
tel +1 617 748 6847 fax +1 617 897 9047 mpurcell@dl.com

March 19, 2008

FEDERAL EXPRESS

DEWEY & LEBOEUF

Ms. Debra A. Howland Executive Director & Secretary State of New Hampshire Public Utilities Commission 21 S Fruit Street, Suite 10 Concord, New Hampshire 03301-2429



Re: New Hampshire Gas Corporation Summer 2008 Cost of Gas Adjustment

Dear Ms. Howland:

In accordance with the Commission's Tariff Filing Rules and in accordance with the terms of the cost of gas adjustment of New Hampshire Gas Corporation ("NHGC") enclosed are an original and eight copies of the following pages: 33rd revised page 25, with supporting data and pre-filed testimony, proposed to become effective May 1, 2008. Also, enclosed is a floppy disk containing the information being filed. The tariff page and attachments provide the calculation of the Cost of Gas Adjustment for the Summer Period May 1, 2008 through October 31, 2008. For the six-month period, the Cost of Gas Rate is \$1.9232 per therm; and the total revenue to be collected by the cost of gas adjustment is \$647,029.

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

If you require further information, or have any questions, do not hesitate to contact me.

Sincerely

Meabh Purcell Counsel for New Hampshire Gas Corporation

CC: Jennifer Boucher, The Berkshire Gas Company Karen L. Zink, The Berkshire Gas Company B120726 New York | London multinational partnership | Washington, DC Albany | Almaty | Austin | Beijing | Boston | Brussels | Charlotte | Chicago | Dubai East Palo Alto | Frankfurt | Hartford | Hong Kong | Houston | Jacksonville | Johannesburg (pty) Ltd. Los Angeles | Milan | Moscow | Paris multinational partnership | Riyadh affiliated office | Rome | San Francisco | Warsaw