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April 15, 2008

FEDERAL EXPRESS

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: DG-08-045

Dear Ms. Howland:

On behalf of New Hampshire Gas Corporation ("NHGC"), enclosed are an original and eight copies of the following revised pages: 33rd revised page 25, with supporting data and pre-filed testimony, proposed to become effective May 1, 2008. The tariff page and attachments provide the Company's updated and revised calculations of the Cost of Gas Adjustment for the Summer Period May 1, 2008 through October 31, 2008 that were originally submitted on March 19, 2008.

Also, enclosed is a floppy disk containing the information being filed. For the six-month period, the Cost of Gas Rate is \$1.9720 per therm; and the total revenue to be collected by the cost of gas adjustment is \$668,031.

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

Sincerely

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cc: Jennifer Boucher, The Berkshire Gas Company Karen L. Zink, The Berkshire Gas Company

Bob Wyatt, NHPUC, Gas Division

B120726

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