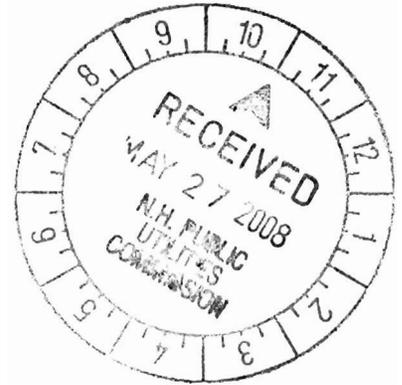




May 23, 2008

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



Subject: DG 08-045: Cost of Gas Adjustment Monthly Reconciliation, May 2008

Dear Ms. Howland:

In accordance with the Commission's Order No. 24,850, enclosed is an original copy of the monthly calculation of the projected –over/under collection for the 2008 summer period.

The computations are based on actual costs and revenues through May and forecasts for the remainder of the period. The calculations indicate a projected under-collection through October 31, 2008 of \$73,149 and would necessitate a \$0.3119 increase to the current Cost of Gas Rate of \$1.9720, resulting in a revised COG Rate of \$2.2839 per therm. At this time, the Company elects to implement the rate increase for the June 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. 24,850 – Order Approving Cost of Gas Rate, issued April 23, 2008.

Thirty-fourth Revised Page 25 NHPUC No. 1 – Gas

The above listed tariff page is being submitted to reflect a mid-period cost of gas adjustment to become effective June 1, 2008.

This document is also being sent to Ms. Meredith Hatfield of the Consumer Advocates Office in accordance with NHPUC rule 202.07 (a)(4).

Please return a stamped copy of the approved tariff page in the enclosed envelope. Should further information be required, please feel free to contact me at (413) 445-0331.

An Equal Opportunity Employer

New Hampshire Gas Corporation, 32 Central Square, P.O. Box 438, Keene NH 03431 (603) 352 1230 fax (603) 352 3172

Sincerely,

A handwritten signature in black ink that reads "Tricia A. Keegan". The signature is written in a cursive style with a long horizontal flourish at the end.

Tricia Keegan

Financial Analyst

The Berkshire Gas Company

Providing Affiliate Services to New Hampshire Gas Corporation

Enclosures

CC: Meredith Hatfield, Office of Consumer Advocate
Karen Zink, The Berkshire Gas Company
Jennifer Boucher, The Berkshire Gas Company