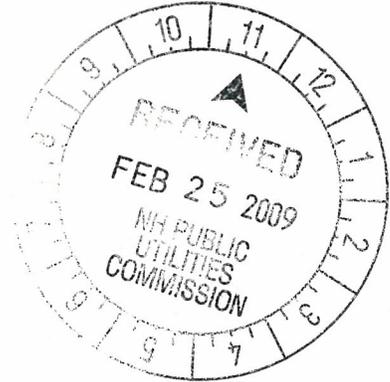




February 23, 2009

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 08-117: Cost of Gas Adjustment Monthly Reconciliation, February 2009

Dear Ms. Howland:

In accordance with the Commission's Order No. 24,910, enclosed is an original copy of the monthly calculation of the projected –over/under collection for the 2008-09 winter period.

The computations are based on estimated costs and revenues through February and forecasts for the remainder of the period. The calculations indicate a projected under-collection through April 30, 2009 of \$9,079 and would necessitate a \$0.0317 increase to the current Cost of Gas Rate of \$1.6498, resulting in a revised COG Rate of \$1.6815 per therm.

At this time the Company does not elect to implement the forecasted increase for the March 1<sup>st</sup> billing cycle.

Should further information be required, please contact this office.

Sincerely,

Tricia Keegan  
Financial Analyst  
The Berkshire Gas Company  
Providing Affiliate Services to New Hampshire Gas Corporation

Enclosures

CC: Karen Zink, The Berkshire Gas Company  
Jennifer Boucher, The Berkshire Gas Company

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