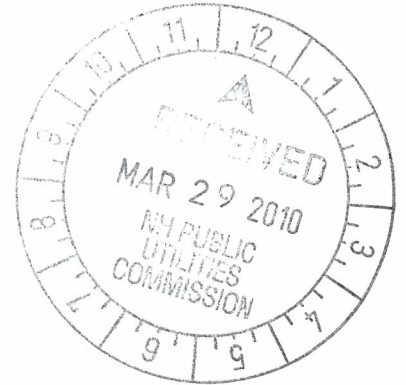


March 25, 2010

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 09-168: Cost of Gas Adjustment Monthly Reconciliation, March 2010

Dear Ms. Howland:

In accordance with the Commission's Order No. 25,031, enclosed is an original copy of the monthly calculation of the projected –over/under collection for the 2009-10 winter period.

The computations are based on actual costs and revenues through February and forecasts for the remainder of the period. The calculations indicate a projected over-collection through April 30, 2010 of \$11,034 and would necessitate a (\$0.1196) decrease to the current Cost of Gas Rate of \$1.6374, resulting in a revised COG Rate of \$1.5178 therm. At this time, the Company elects to implement the forecasted increased rate of \$1.5178 therm for the April 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. 25,031 – Order Approving Cost of Gas Rate, issued October 29, 2009.

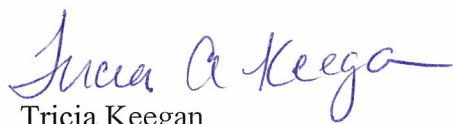
Forty second Revised Page 24 NHPUC No. 1 – Gas

The above listed tariff page is being submitted to reflect a mid-period cost of gas adjustment to become effective April 1, 2010.

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.

Sincerely,



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