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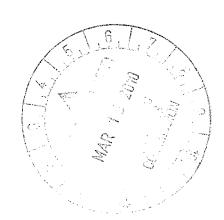
Dewey & LeBoeuf LLP 260 Franklin Street Boston, MA 02110-3173

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

March 12, 2010

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 2010 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 seven copies of the following pages: 42^{nd} revised page 25, with supporting data and pre-filed testimony, proposed to become effective May 1, 2010. Also, enclosed is a CD 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, 2010 through October 31, 2010. For the six-month period, the Cost of Gas Rate is \$1.6796 per therm; and the total revenue to be collected by the cost of gas adjustment is \$489,190.

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,

cc: Robert Wyatt, NHPUC

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

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