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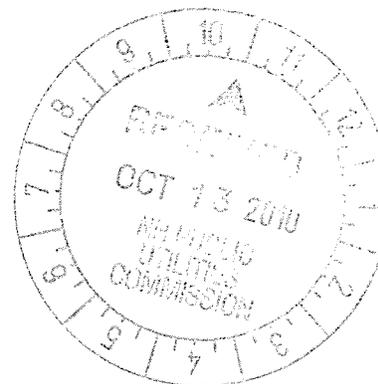
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October 12, 2010

BY HAND AND ELECTRONIC MAIL

Debra A. Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301



Re: New Hampshire Gas Corporation: Cost of Gas -- Winter 2010-2011:
DG: 10-249

Dear Ms. Howland:

Enclosed on behalf of New Hampshire Gas Corporation ("NHGC"), in the above-captioned proceeding, please find an original and seven (7) copies of NHGC's updated Cost of Gas filing for the Winter 2010-2011 period. Also enclosed are an original and seven (7) copies of the Second Supplemental Testimony of Jennifer Boucher, as well as a CD with the filing.

Thank you for your attention to this matter.

Very truly yours,

Meabh Purcell

Enc.

cc: Alexander F. Speidel, NHPUC
Stephen P. Frink, NHPUC
Robert J. Wyatt, NHPUC
Amanda Noonan, NHPUC

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