



November 23, 2010

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



Subject: New Hampshire Gas Corporation
DG 10-249, Order No. 25,118 – Order on Rate Case Expenses
Final Reconciliation of Rate Case Expenses/Temporary Rates

Dear Ms. Howland:

Pursuant to Order No. 25,118 in DG 09-038, attached is the final reconciliation comparing the approved rate case expenses and temporary rate allowance to the surcharge revenues collected. The overcollection of \$3,746, as calculated on the enclosed sheet, will be credited to the Cost of Gas for November 2010.

If you require further information, please contact me at (585) 771-4828.

Sincerely,

Brian R. Maloney
Lead Analyst
Rochester Gas and Electric Corporation
Providing Affiliate Services to New Hampshire Gas Corporation

Enclosure

cc: Meabh Purcell, Dewey & LeBoeuf LLP
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