



May 2, 2011

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



Subject: New Hampshire Gas Corporation
DG 11-054: Order Approving Summer Season 2011 Cost of Gas Rate

Dear Ms. Howland:

In compliance with Commission Order No. 25,218 in Docket 11-054 and in accordance with Rule Puc 1603, I have enclosed an original and seven copies of New Hampshire Gas Corporation's 48th Revised Tariff Page 25 with an effective date of May 1, 2011.

Please return a copy of the tariff page, bearing the Commission's receipt stamp, in the enclosed envelope.

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: Meredith Hatfield, Office of Consumer Advocate
Robert Wyatt, NHPUC
Stephen Frink, NHPUC
Alexander Speidel, NHPUC
Meabh Purcell, Dewey & LeBoeuf LLP