



May 24, 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: Cost of Gas Adjustment Monthly Reconciliation, May 2011

Dear Ms. Howland:

In accordance with the Commission's Order No. 25,218, enclosed is an original copy of the monthly calculation of the projected (over)/under collection for the 2011 summer period.

The computations are based on estimated costs and revenues for May and forecasts for the remainder of the period. The calculations show a projected under-collection through October 31, 2011 of \$6,206 and would necessitate a \$0.0290 increase to the current Cost of Gas Rate of \$1.9493, resulting in a revised COG Rate of \$1.9783 per therm.

The Company does not elect to implement the forecasted increase for the June 1<sup>st</sup> billing cycle.

Please contact me at (585) 771-4828 if you require further information.

Sincerely,

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

Enclosure