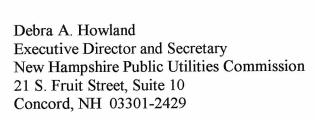


May 24, 2011





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 1st 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

