



September 26, 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, September 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 actual costs and revenues through August and forecasts for the remainder of the period. The calculations show a projected over-collection through October 31, 2011 of \$6,010 and would necessitate a \$0.1304 decrease to the current Cost of Gas Rate of \$2.2449, resulting in a revised COG Rate of \$2.1145 per therm. At this time, the Company elects to implement the revised rate of \$2.1145 per therm for the October 1<sup>st</sup> billing cycle.

Included in this package is an original copy of New Hampshire Gas Corporation's tariff page in compliance with the New Hampshire Public Utilities Commission's Order No. 25,218 – Order Approving Cost of Gas Rate, issued April 29, 2011.

Fifty-first Revised      Page 25      NHPUC No. 1 - Gas

This tariff page is being submitted to reflect a mid-period cost of gas adjustment to become effective October 1, 2011.

This document is also being sent to Ms. Meredith Hatfield of the Office of Consumer Advocate in accordance with NHPUC rule 203.02 (a)(4).

Please return a stamped copy of the approved tariff page in the enclosed envelope.

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***

**Enclosures**