



May 24, 2012

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 12-071: Cost of Gas Adjustment Monthly Reconciliation, May 2012

Dear Ms. Howland:

In accordance with the Commission's Order No. 25,353, enclosed is an original copy of the monthly calculation of the projected (over)/under collection for the 2012 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 over-collection through October 31, 2012 of \$117,481 and would necessitate a \$0.5117 decrease to the current Cost of Gas Rate of \$1.7884, resulting in a revised COG Rate of \$1.2767 per therm. At this time, the Company elects to implement the revised rate of \$1.2767 per therm for the June 1st 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. 25,353 – Order Approving Cost of Gas Rate, issued April 30, 2012.

Fifty-third 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 June 1, 2012.

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.

An Equal Opportunity Employer

New Hampshire Gas Corporation, 32 Central Square, P.O. Box 438, Keene NH 03431 (603) 352 1230 fax (603) 352 3172

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Brian R. Maloney". The signature is fluid and cursive, with the first name "Brian" and last name "Maloney" clearly distinguishable.

Brian R. Maloney

Lead Analyst

Rochester Gas and Electric Corporation

Providing Affiliate Services to New Hampshire Gas Corporation

Enclosures