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October 30, 2013

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 13-261: Winter Period 2013-2014 Cost of Gas Rate

Dear Ms. Howland:

In compliance with Commission Order No. 25,588 in Docket DG 13-261 and in accordance with Rule Puc 1603, I have enclosed an original and six copies of New Hampshire Gas Corporation's 51st Revised Tariff Page 24 with an effective date of November 1, 2013.

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

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

Sincerely,

A handwritten signature in blue ink that reads "Brian R. Maloney".

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

Enclosure

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