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FEDERAL EXPRESS AND EMAIL

DEWEY & LEBOEUF

Ms. Debra A. Howland Executive Director & Secretary State of New Hampshire Public Utilities Commission 21 S Fruit Street, Suite 10 Concord, New Hampshire 03301-2429

Re: New Hampshire Gas Corporation Interim Summer 2008 Cost of Gas Adjustment

Dear Ms. Howland:

In accordance with the Commission's Tariff Filing Rules and in accordance with the terms of the cost of gas adjustment of New Hampshire Gas Corporation ("NHGC"), enclosed are an original and eight (8) copies of the following pages: 36th revised 25 with supporting data and pre-filed testimony, proposed to become effective August 1, 2008. Also, enclosed is a floppy disk containing the information. The tariff page and attachments provide the calculation of the Cost of Gas Adjustment for the Summer Period August 1, 2008 through October 31, 2008. For the three month period, the Cost of Gas Rate is \$2.4819 per therm.

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

If you require further information, or have any questions, do not hesitate to contact me.

Sincerely-Meabh Purcell

Counsel for New Hampshire Gas Corporation

cc: Jennifer Boucher, The Berkshire Gas Company Karen L. Zink, The Berkshire Gas Company Bs122221.1

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