Dewey & LeBoeuf

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May 3, 2010

FEDERAL EXPRESS

Ms. Debra A. Howland Executive Director and Secretary New Hampshire Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, New Hampshire 03301-2429

Re: <u>New Hampshire Gas Corporation: DG 09-038</u>

Dear Ms. Howland:

On behalf of New Hampshire Gas Corporation ("NHGC" or the "Company") in the above-captioned proceeding, enclosed please find invoices supporting the Company's recovery of rate case-related expenses, together with a Motion for Protective Treatment. This filing replaces the filing by NHGC under cover letter dated April 27, 2010. Please note that redacted copies of the invoices are being provided to the Parties, and the confidential materials are provided in a separate envelope marked CONFIDENTIAL pursuant to Rule Puc 203.08.

In Order 25-039 issued on October 30, 2009, the Commission approved an initial estimate of \$27,442 in rate case expense and noted that the Settlement Agreement in DG 09-038 provides that the surcharge for the recovery of rate case expenses, as well as temporary and permanent rates will be reconciled prior to October 15, 2010. In its review of the legal expense invoices in DG 09-038, NHGC discovered that some COG-related expenses were inadvertently included in its rate case surcharge calculation. These COG expenses have been correctly reallocated and the total rate case legal expenses amount to \$34,377 (as presented on the Legal Allocation Summary sheet).

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All rate case-related invoices are enclosed, and the Company expects to address any over- or under-collection remaining upon termination of the surcharge in its Winter 2010-2011 COG docket.

Sincerely, ~ Meabh Purcell

Enc.

cc: Edward Damon, NHPUC Matthew Fossum, NHPUC Stephen Frink, NHPUC Robert Wyatt, NHPUC Amanda Noonan, NHPUC Stephen Eckbrg, OCA Meredith Hatfield, NHPUC Kenneth Traum, OCA Jennifer Boucher, New Hampshire Gas Corporation Karen L. Zink, New Hampshire Gas Corporation

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