



November 29, 2010

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



Subject: New Hampshire Gas Corporation
DG 10-048: Reconciliation for the 2010 Summer Season Cost of Gas

Dear Ms. Howland:

In accordance with the Commission's Order No. 25,098, enclosed is an original copy of the reconciliation for the for the recovery of gas cost -over/under collection for the 2010 Summer period.

If you require further information, please contact me at (585) 771-4828.

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

Enclosures