



December 22, 2011

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 11-212: Cost of Gas Adjustment Monthly Reconciliation, December 2011

Dear Ms. Howland:

In accordance with the Commission's Order No. 25,281, enclosed is an original copy of the monthly calculation of the projected (over)/under collection for the 2011-2012 winter period.

The computations are based on actual costs and revenues for November and forecasts for the remainder of the period. The calculations show a projected over-collection through April 30, 2012 of \$11,408 and would necessitate a \$0.0177 decrease to the current Non-FPO Cost of Gas Rate of \$2.0920, resulting in a revised Non-FPO COG Rate of \$2.0743 per therm.

The Company does not elect to implement the forecasted decrease for the January 1st billing cycle.

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

Sincerely,

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

Enclosure