

WP1C 28FEB1449:52

February 26, 2014

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: Order 25,632 Approving Revised Cost of Gas Rate

Dear Ms. Howland:

In compliance with Commission Order No. 25,632 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 55th Revised Tariff Page 24 with an effective date of March 1, 2014.

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,

Brian R. Maloney

Lead Analyst

Rochester Gas and Electric Corporation

Providing Affiliate Services to New Hampshire Gas Corporation

Enclosure

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