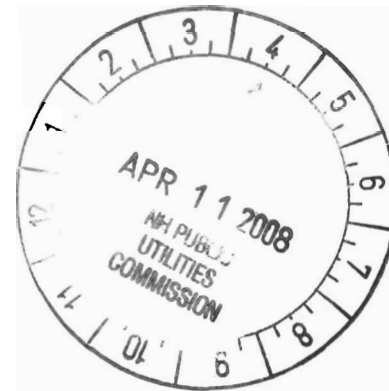




April 11, 2008

**HAND-DELIVERED**

Debra A. Howland  
Executive Director and Secretary  
New Hampshire Public Utilities Commission  
21 S. Fruit St, Suite 10  
Concord, N.H. 03301-2429



**Re: Docket No. DE 07-064**

Dear Director Howland:

On behalf of Unitil Energy Systems, Inc. ("Unitil"), enclosed please find an original and seven (7) copies of Unitil's responses to the request for comments and questions presented in the Secretarial Letter of March 13, 2008. An electronic copy of this filing is being provided to the service list.

Thank you for your attention to this matter.

Sincerely,

Gary Epler  
Attorney for Unitil Energy Systems, Inc.

Enclosure

cc: F. Anne Ross, Staff Counsel  
Service List (via e-mail)

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