One Eagle Square, P.O. Box 3550 Concord, NH 03302-3550 Telephone 603.224.2381 Facsimile 603.224.2318 www.orr-reno.com

August 29, 2008

Via Hand Delivery

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

NHPUC AUG29'08 PM 2:43

Re: DG 07-072, Electric and Gas Carrying Charge Rate on Cash Working Capital

Dear Ms. Howland:

Enclosed for filing with the Commission in the above-captioned docket, please find an original and seven copies of prefiled direct testimony of Robert B. Hevert submitted on behalf of Unitil Energy Systems, Inc., Energy North Natural Gas, Inc. d/b/a/ National Grid NH, Granite State Electric Company d/b/a National Grid and Northern Utilities, Inc. – New Hampshire Division.

Please contact me if there are any questions about this filing. Thank you.

Very truly yours,

Susan S. Geiger

A Align

Enclosures

cc: Service List (Electronic Mail only)

472515_1.DOC