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PUBLIC UTILITIES COMMISSION 21 S. Fruit Street, Suite 10

Concord, N.H. 03301-2429

April 1, 2008

Gary Epler
Attorney for Unitil
6 Liberty Lane West

Hampton, NH 03842-1720

Re: DE 08-048, Joint Petition for Approval for Stock Acquisition

Dear Mr. Epler:

This letter serves as an acknowledgement of Unitil Service Corporation and Northern Utilities, Inc.'s Joint Petition for Approval for Stock Acquisition, received March 31, 2008. Please reference the docket number cited above on any additional material to be filed in this matter. All filings should consist of seven (7) copies of both the cover letter and any associated material.

Please include along with all filings in this docket a compact disk (CD) or diskette containing the filed information. We utilize Microsoft Word 2002 and Excel 2002 and can accept files submitted in PDF (portable document format).

Any information requiring confidential treatment must be filed separately from non-confidential information and accompanied by a motion for confidential treatment, with the exception of telecommunication companies. Telecommunication companies must file confidential material in accordance with RSA 378:43, I-III, Information not Subject to Right-to-Know law. The statute is available on the Commission's web site at www.puc.nh.gov.

Very truly yours,

Debra A. Howland

Executive Director and Secretary

cc: Service List DAH/smd

KAREN ASBURY UNITIL SVC CORP 6 LIBERTY LANE WEST HAMPTON NH 03842-1720

GARY EPLER UNITIL ENERGY SYSTEMS INC 6 LIBERTY LANE WEST HAMPTON NH 03842-1720

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Docket #: 08-048 Printed: April 01, 2008

FILING INSTRUCTIONS: PURSUANT TO N.H. ADMIN RULE PUC 203.02(a),

WITH THE EXCEPTION OF DISCOVERY, FILE 7 COPIES (INCLUDING COVER LETTER) TO:

DEBRA A HOWLAND EXEC DIRECTOR & SECRETARY NHPUC 21 SOUTH FRUIT STREET, SUITE 10 CONCORD NH 03301-2429

PURSUANT TO N.H. ADMIN RULE 203.09 (d), FILE DISCOVERY

DIRECTLY WITH THE FOLLOWING STAFF

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BULK MATERIALS:

Upon request, Staff may waive receipt of some of its multiple copies of bulk materials filed as data responses. Staff cannot waive other parties' right to receive bulk materials.

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