



April 1, 2008

Ms. Debra A. Howland  
Executive Director and Secretary  
State of New Hampshire  
Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, N.H. 03301-2429



Re: Unitil Energy Systems, Inc. Bulk Power Filing

Dear Ms. Howland,

Enclosed please find the original copy of NHPUC Forms B and C for Unitil Energy Systems, Inc. A copy has also been filed electronically. The forms reflect no plans to build or acquire facilities subject to the provisions of RSA 162-H.

Please feel free to contact me if you have any questions regarding this filing.

Sincerely,

A handwritten signature in black ink, appearing to read "KES" followed by a checkmark.

Kevin Sprague, PE  
Director, Engineering  
Unitil Energy Systems, Inc.

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