THE STATE OF NEW HAMPSHIRE

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EXECUTIVE DIRECTOR AND SECRETARY Debra A. Howland



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April 9, 2009

Debra A. Howland, Executive Director New Hampshire Public Utilities Commission 21 South Fruit St., Suite 10 Concord, NH 03301

Re:

DG 09-052, Unitil/Northern Utilities, Inc.

Summer 2009 Cost of Gas Staff Pre-filed Testimony

Dear Ms. Howland:

Enclosed is the testimony of Robert J. Wyatt on behalf of the Staff with respect to the above-captioned docket.

Please contact me if you have any questions.

Sincerely,

Matthew J. Fossum Staff Attorney

Attachment cc: Service List