

October 26, 2007

BY OVERNIGHT MAIL AND E-MAIL

Debra A. Howland, Executive Director New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord NH 03301-2429

Re: DE 06-061

Response to Record Request (Reserved Exhibit No. 20)

Dear Director Howland:

On behalf of Unitil Energy Systems, Inc. ("Unitil"), please find the original and seven copies of the Company's responses to Record Request Unitil-1 (Reserved Exhibit No. 20) in the above-referenced docket.

An electronic copy of the filing, as required by Section PUC 203.03 of the New Hampshire Code of Administrative Rules, is being sent by e-mail.

Please do not hesitate to contact me if you have any questions concerning this response.

Sincerely,

Gary Epler

Attorney for Unitil

Enclosure

Gary Epler Chief Regulatory Counsel

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Meredith Hatfield, Consumer Advocate

Service list via Electronic Mail