

THE STATE OF NEW HAMPSHIRE

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PUBLIC UTILITIES COMMISSION

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March 17, 2008

Meabh Purcell
Counsel
Dewey & Leboeuf LLP
260 Franklin Street
Boston, MA 02110-3173

Re: DE 08-040, Unitil Energy Systems, Inc. Annual Reconciliation and Rate Filing

Dear Ms. Purcell:

This letter serves as an acknowledgement of Unitil Energy Systems, Inc.'s Filing of it Annual Reconciliation and Rate Filing, received March 17, 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,

A handwritten signature in cursive script, appearing to read "Debra A. Howland".

Debra A. Howland
Executive Director and Secretary

cc: Service List
DAH/smd

MEABH PURCELL
DEWEY & LEBOEUF LLP
260 FRANKLIN ST
BOSTON MA 02110-3173

Docket #: 08-040 Printed: March 17, 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

RATHER THAN WITH THE EXECUTIVE DIRECTOR

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CONCORD NH 03301-2429

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.

AMANDA NOONAN
CONSUMER AFFAIRS DIRECTOR
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