

DEWEY & LeBOEUF

Dewey & LeBoeuf LLP
260 Franklin Street
Boston, MA 02110-3173

tel +1 617 748 6847
fax +1 617 439 0341
mpurcell@dl.com

April 24, 2008

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



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

Dear Ms. Howland:

Enclosed for filing in the above-referenced proceeding, please find an original and seven (7) copies of Unitil Exhibit 2.

If you have any questions, please feel free to call me.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Meabh Purcell'. Below the signature, the name 'Meabh Purcell' is printed in a small, sans-serif font.

Attachment

cc: Suzanne Amidon
Amanda Noonan
NHPUC Librarian
Meredith Hatfield
Ken Traum

BS121026.1

NEW YORK | LONDON MULTINATIONAL PARTNERSHIP | WASHINGTON, DC
ALBANY | ALMATY | AUSTIN | BEIJING | BOSTON | BRUSSELS | CHARLOTTE | CHICAGO | EAST PALO ALTO
FRANKFURT | HARTFORD | HONG KONG | HOUSTON | JACKSONVILLE | JOHANNESBURG (PTY) LTD. | LOS ANGELES
MILAN | MOSCOW | PARIS MULTINATIONAL PARTNERSHIP | RIYADH AFFILIATED OFFICE | ROME | SAN FRANCISCO | WARSAW