

THE STATE OF NEW HAMPSHIRE

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May 23, 2008

Karen M. Asbury
Director, Regulatory Services
Unitil Service Corporation
6 Liberty Lane, West
Hampton, New Hampshire 03842-1720

Re: Dockets DE 08-040 and DE 08-015

Dear Ms. Asbury:

Staff has reviewed the filing received on April 25, 2008, in the above-captioned proceeding and confirms compliance with Puc 1603 filing requirements. A copy of this letter is being entered into the docket and the tariff filing will be placed in our permanent file.

Enclosed for your records is a date stamped copy of the filing. If I can be of future assistance please contact me at tel. (603) 271-2431 or via e-mail at Diane.Bateman@puc.nh.gov.

Yours truly,

A handwritten signature in cursive script that reads "Diane R. Bateman".

Diane R. Bateman
Program Assistant II

Enclosures:
cc: docketbk