DG08-079



Laurence M. Brock Controller & Chief Accounting Officer CONFIDENTIAL MATERIAL IN COMM FILE

September 15, 2008

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

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Re: Unitil Corporation's Initial Transition Plan Report on the proposed acquisition of Northern Utilities, Inc. and Granite State Gas Transmission, Inc.

Dear Director Howland:

Enclosed are two copies of the initial Transition Plan report on the proposed acquisition of Northern Utilities, Inc. and Granite State Gas Transmission, Inc. by Unitil Corporation. Unitil committed to file this Transition Plan report and to update it each month after the initial filing pursuant to Section 8.3 of the Settlement Agreement in Docket No. DG 08-048 and Docket No. DG 08-079.

For your convenience, I have also attached a disk containing a PDF file version of the report. If you have any questions or want to discuss any of the items in the exhibit, please do not hesitate to call me directly at 603-773-6510.

Sincerely,

MBrock

Laurence M. Brock Controller & Chief Accounting Officer

Enclosures

cc: Edward Damon, Staff Counsel Meredith Hatfield, Consumer Advocate

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