

Susan S. Geiger
sgeiger@orr-reno.com
Direct Dial 603.223.9154
Direct Fax 603.223.9054

Orr&Reno
Professional Association

One Eagle Square, P.O. Box 3550
Concord, NH 03302-3550
Telephone 603.224.2381
Facsimile 603.224.2318
www.orr-reno.com

December 5, 2008

Via Hand Delivery

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



***Re: DG 07-072, Carrying Charge Rate on Cash
Working Capital***

Dear Ms. Howland:

Enclosed for filing with the Commission in the above-captioned docket, please find an original and seven copies of Supplemental Testimony of Robert B. Hevert submitted on behalf of Unitil Energy Systems, Inc., Energy North Natural Gas, Inc. d/b/a National Grid NH, Granite State Electric Company d/b/a National Grid and Northern Utilities, Inc. – New Hampshire Division.

Please let me know if there are any questions about this filing. Thank you for your assistance in this matter.

Very truly yours,

Susan S. Geiger

Enclosures

cc: Service List (electronic mail only)
520095_1.DOC