

DG 08-048



Laurence M. Brock

Controller
& Chief Accounting Officer



October 15, 2008

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

Re: Unitil Corporation's October 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 October 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 enclosed 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 report, please do not hesitate to call me directly at 603-773-6510.

Sincerely,

A handwritten signature in blue ink that reads "Laurence M. Brock".

Laurence M. Brock
Controller & Chief Accounting Officer

Enclosures

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

Corporate Office

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