



Controller & Chief Accounting Officer

November 17, 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 November Transition Plan Report on the

proposed acquisition of Northern Utilities, Inc. and Granite State Gas

Transmission, Inc.



Enclosed are two copies of the November Transition Plan report on the proposed acquistion 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,

Laurence M. Brock

Controller & Chief Accounting Officer

Enclosures

Cc: Edward Damon, Staff Counsel

Meredith Hatfield, Consumer Advocate

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