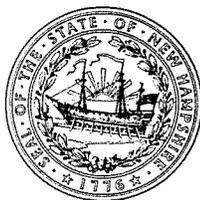


THE STATE OF NEW HAMPSHIRE

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December 3, 2009

Frederick J. Stewart
Unitil
6 Liberty Lane West
Hampton, NH 03842

Re: DG 09-167 – Unitil – Winter 2009 COG
44th Rev p 38, 44th Rev p 39, 13th Rev p 56, 39th Rev p 94, 39th Rev p 95
38th Rev p 96, 9th Rev p 154, 8th Rev p 169, 2nd Rev p 170-b

Dear Mr. Stewart:

Staff has reviewed the filing received on November 2, 2009, 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 lisa.m.cleveland@puc.nh.gov.

Yours truly,

A handwritten signature in cursive script that reads "Lisa M. Cleveland".

Lisa M. Cleveland
Program Assistant II

Enclosures
cc: docketbk