



Laurence M. Brock

Controller
& Chief Accounting Officer

September 15, 2009

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 September Transition Plan Report on the acquisition of Northern Utilities, Inc. and Granite State Gas Transmission, Inc. – FINAL FILING

Dear Director Howland:

Enclosed are two copies of the September Transition Plan report on the 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.

Pursuant to Section 8.3, Unitil has substantially completed its Business Integration Plan and Transition Services under the Transition Services Agreement have been reduced to a small population of specific tasks. As a result, the September Transition Plan report is the final transition plan report that will be filed with the Commission.

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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