

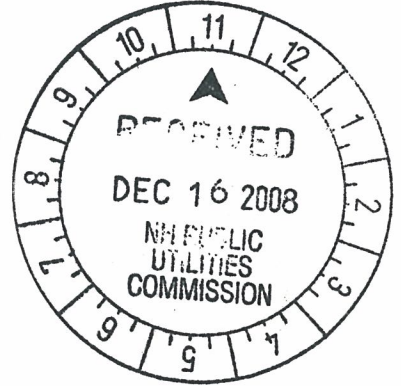


**Laurence M. Brock**

Controller  
& Chief Accounting Officer

December 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 December 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 December 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,

Laurence M. Brock  
Controller & Chief Accounting Officer

Enclosures

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

Corporate Office

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