



Laurence M. Brock

Controller
& Chief Accounting Officer

February 13, 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 February Transition Plan Report on the acquisition of Northern Utilities, Inc. and Granite State Gas Transmission, Inc.

Dear Director Howland:

Enclosed are two copies of the February 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.

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.

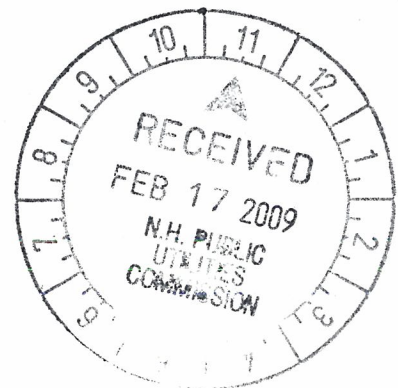
Sincerely,

A handwritten signature in black ink that reads "Laurence M. Brock". The signature is fluid and cursive.

Laurence M. Brock
Controller & Chief Accounting Officer

Enclosures

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



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