



April 23, 2009

**BY OVERNIGHT and ELECTRONIC MAIL**

Debra A. Howland, Executive Director and Secretary  
New Hampshire Public Utilities Commission  
21 S. Fruit Street, Suite 10  
Concord, NH 03301-2429

RE: Northern Utilities, Inc., d/b/a Unitil  
2009 Cost Allocation Manual  
Docket No. DG 08-048



Dear Director Howland:

As required pursuant to Paragraph 8.5 of the Settlement Agreement approved by the New Hampshire Public Utilities Commission in the above-referenced docket, enclosed are seven copies of the Company's 2009 Cost Allocation Manual and accompanying attachments. Copies have been provided as directed.

Please do not hesitate to contact me directly if you have any questions or concerns regarding this filing.

Sincerely,

Gary Epler  
Attorney for Northern Utilities, Inc.

Enclosure

cc: Edward Damon, Staff Counsel  
Meredith Hatfield, Consumer Advocate (2 copies)

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