



April 11, 2008

HAND-DELIVERED

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



Re: Docket No. DE 07-064

Dear Director Howland:

On behalf of Unitil Energy Systems, Inc. ("Unitil"), enclosed please find an original and seven (7) copies of Unitil's responses to the request for comments and questions presented in the Secretarial Letter of March 13, 2008. An electronic copy of this filing is being provided to the service list.

Thank you for your attention to this matter.

Sincerely,

Gary Epler
Attorney for Unitil Energy Systems, Inc.

Enclosure

cc: F. Anne Ross, Staff Counsel
Service List (via e-mail)

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