

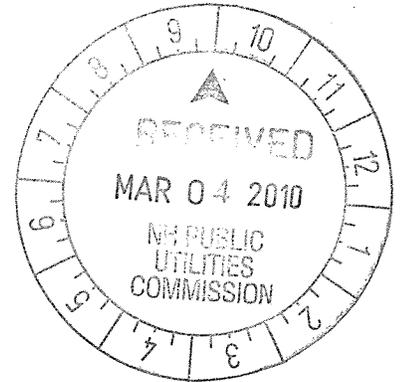


March 3, 2010

**BY OVERNIGHT MAIL**

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

Karen Geraghty, Administrative Director  
Maine Public Utilities Commission  
18 State House Station  
101 Second Street  
Hallowell, Maine 04347



RE: NHPUC Docket No. DG 08-048  
MPUC Docket No. 2008-155  
Final Report – Granite State Gas Transmission Study

Dear Directors Howland and Geraghty:

Enclosed on behalf of Unitil Corporation ("Unitil") please find the hard copies of the Final Report concerning the study of issues regarding the potential integration of Granite State Gas Transmission, Inc. and Northern Utilities, Inc. This report was electronically filed with both Commissions on Friday, February 26, 2010, with copies forwarded as directed.

If you should have any questions, please do not hesitate to contact our officer.

Thank you for your consideration in this matter.

Sincerely,

Gary Epler  
Attorney for Northern Utilities, Inc.

Gary Epler  
Chief Regulatory Counsel

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ton, NH 03842-1720

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Enclosure

cc: Matthew Fossum, NHPUC Staff Attorney  
Carol MacLennan, MPUC Hearing Officer  
Meredith Hatfield, Esq., Consumer Advocate  
Wayne Jortner, ME Officer of Public Advocate