



April 28, 2011

**BY HAND-DELIVERY and Electronic Filing**

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



**RE: Docket No. DE 10-055 – Compliance Tariff**

Dear Director Howland:

On behalf of Unitil Energy Systems, Inc. ("UES"), enclosed please find an original and six (6) copies of the following tariff pages, filed in compliance with NHPUC Order No. 25,214 dated April 26, 2011 in the above referenced proceeding:

Supplement No. 2 Second Revised Page 1  
Supplement No. 2 Fourth Revised Page 2  
Supplement No. 2 Fourth Revised Page 3  
Supplement No. 2 Fifth Revised Page 4  
First Revised Page 1  
Tenth Revised Page 4  
Tenth Revised Page 5  
Thirteenth Revised Page 6  
Fifth Revised Page 48  
Fourth Revised Page 49  
Second Revised Page 50  
Fourth Revised Page 51  
Fifth Revised Page 52  
Fifth Revised Page 53  
Second Revised Page 54  
Fourth Revised Page 55  
Fourth Revised Page 59  
Fourth Revised Page 60  
Second Revised Page 61  
Second Revised Page 62  
Second Revised Page 63

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First Revised Page 63A  
Third Revised Page 66  
First Revised Page 69

Attachment 1 is included with this filing in support of the rates effective May 1, 2011. Columns (1) through (6) of pages 1 and 2 show the Settlement rates and Step 1 Adjustment rates as filed with the Settlement Agreement on February 23, 2011. Columns (7) through (9) show the addition of rate case expense at the rate of \$0.00034 per kWh. Page 3 shows the addition of the Distributed Energy Resources Step Adjustment approved effective April 1, 2011 in DE 10-292 to the May 1, 2011 distribution rates from pages 1 and 2.

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

Thank you for your assistance with this matter.

Sincerely,

A handwritten signature in cursive script that reads "Gary Epler" followed by a small "ka" or similar mark.

Gary Epler  
Attorney for Unitil Energy Systems, Inc.

Enclosures

cc: Lynn Fabrizio, Staff Attorney  
Meredith Hatfield, Consumer Advocate (2 copies)