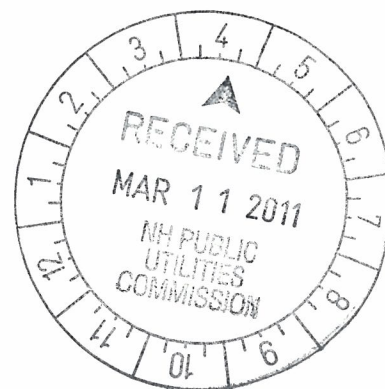




March 11, 2011

BY HAND DELIVERY and E-MAIL

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



Re: DE 10-292 Unitil Energy Systems, Inc

Compliance Tariff Filing: Step Adjustment for Distributed Energy
Resources Investment in Exeter SAU 16 project

Dear Director Howland:

Enclosed for filing on behalf of Unitil Energy Systems, Inc. ("UES" or "Company") are an original and six (6) copies of the following compliance tariffs¹ proposed to be applied on service rendered on and after April 1, 2011. These tariffs are made in Compliance with Order 25,201 in this docket issued on March 4, 2011.

Third Revised Page 48, Domestic Delivery Service, Schedule D
Second Revised Page 51, Third Revised Pages 52-53, General Delivery Service, Schedule G
Second Revised Page 59, Outdoor Lighting Service, Schedule OL
Supplement No. 2, Third Revised Pages 2-3, Summary of Delivery Service Rates
Supplement No. 2, Fourth Revised Page 4, Summary of Low-Income Electric Assistance Program Discounts

In support of these proposed tariff changes and as described below, the filing includes revised schedules showing the calculation of the step adjustment for distribution rates and the derivation of the revenue requirement in Compliance with the Order.

The revised calculation of the proposed step adjustment, effective April 1, 2011, is provided on Attachment 1. This attachment reflects the final step adjustment revenue amount of \$75,429.

Attachment 2, which consists of 5 pages, provides support for the calculation of the final step adjustment revenue amount. The lost base revenue

Gary Epler
Chief Regulatory Attorney

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Hampton, NH 03842-1720

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Email: epler@unitil.com

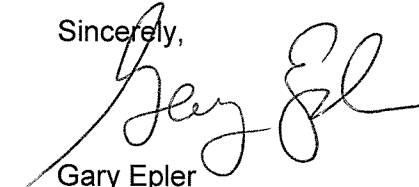
¹ Tariff pages 48, 51-53, and 59 do not include the temporary rate surcharge of \$0.00438 per kWh since that charge is contained in Supplement No. 2, Page 1. Therefore the rates shown on these tariff pages do not match the rates shown on Supplement No. 2, pages 2 and 3.

Debra A. Howland, Executive Director
DE 10-292 UES DER Step Adjustment Compliance Tariff
March 11, 2011
Page 2 of 2

calculation has been updated to reflect the G1 distribution rate from docket DE 05-178, as Ordered.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Gary Epler", written over a horizontal line.

Gary Epler
Attorney for Unitil Energy Systems, Inc.

Enclosures

cc: Suzanne Amidon, Staff Attorney, NHPUC
Meredith Hatfield, Consumer Advocate (2 copies)
Gerald Eaton, Esq., PSNH