



January 5, 2017



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**BY OVERNIGHT MAIL AND E-MAIL**

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

Re: DE 16-384 Unitil Energy Systems, Inc.

Dear Director Howland:

As indicated in the previously submitted September 16, 2016 update to the Revenue Requirement schedules, enclosed on behalf of Unitil Energy Systems, Inc. ("Unitil Energy") are an original and six (6) copies of updated revenue requirement schedules. There are four updates to the Revenue Requirement:

- 1) Final payroll increases and associated payroll taxes for 2017 are reflected in Schedule RevReq-3-1 Revised and Schedule RevReq-3-11 Revised, respectively.
- 2) Final 2017 medical and dental increases for 2017 are reflected in Schedule RevReq-3-2 Revised.
- 3) Final insurance premiums through 12/31/2016 are reflected in Schedule RevReq-3-4 Revised. Any premium renewals post 12/31/2016 will not be reflected in the Revenue Requirement.
- 4) Final property tax bills for 2016 are reflected in Schedule RevReq-3-10 Revised. Note, the percentage placeholder increase of 7.97% was removed because the adjustment now reflects 2016 taxes.

Finally, the Company has removed \$1,444,119 of prepayments in rate base identified by Staff witness Mullinax.

Overall, the changes above to the Revenue Requirement result in a new deficiency of \$6,561,831 compared to \$6,584,710 in the September 16, 2016 update.

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**Gary Epler**  
Chief Regulatory Counsel  
epler@unitil.com

6 Liberty Lane West  
Hampton, NH 03842

Thank you for your attention to this matter. Please do not hesitate to contact me directly if you have any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "Gary Epler", is positioned above a thin vertical line.

Gary Epler

cc: Service List (by e-mail only)