



October 22, 2010

**BY HAND-DELIVERY**

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



**RE:** Unitil Energy Services, Inc.  
Compliance Filing  
Docket No. DE 10-001

Dear Director Howland:

Enclosed on behalf of Unitil Energy Systems, Inc. ("UES" or the "Company"), please find the Company's Compliance Filing as directed by the New Hampshire Public Utilities Commission in Order No. 25,148.

Please do not hesitate to contact me if you have any questions regarding this filing. Thank you for your consideration in this matter.

Sincerely,

Gary Epler  
Attorney for Unitil Energy Systems, Inc.

Enclosure

cc: Rorie Hollenberg, OCA Counsel  
Susan S. Geiger, Esq., Orr & Reno (electronic copy only)

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