

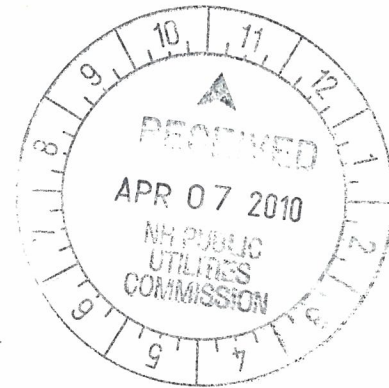


DE 10-055

April 6, 2010

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: Unitil Energy Systems, Inc.
Update to Notice of Intent to File Rate Schedules

Dear Director Howland:

On March 16, 2010, Unitil Energy Systems, Inc. ("Unitil"), in accordance with the New Hampshire Code of Administrative Rules, Section 1604.05, filed its Notice of Intent to File Rate Schedules pursuant to RSA Ch. 378. At the time of the filing, the approximate amount of the proposed change in rates was estimated to be \$7.5 million, or 5.1 percent of total revenue. The Notice also indicated Unitil's intent to file rate schedules requesting temporary rates, pursuant to RSA 378:27, for implementation during the pendency of the permanent rate relief request.

As a result of the continuing financial review and updates in preparation of its filing, Unitil estimates that the approximate amount of the proposed change in rates will be \$10.0 million, or 6.8 percent of total revenue. The increase in the estimate is primarily due to amounts related to storm restoration cost recovery and proforma adjustments to test year expenditure levels.

Please do not hesitate to contact me directly if you have any questions or concerns regarding this matter.

Sincerely,

Gary Epler

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