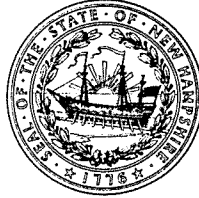


THE STATE OF NEW HAMPSHIRE

CHAIRMAN
Thomas B. Getz

COMMISSIONERS
Clifton C. Below
Amy L. Ignatius

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland



PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

May 3, 2011

Gary Epler, Esquire
Unitil Energy Systems, Inc.
6 Liberty Lane, West
Hampton, New Hampshire 03842-1720

Re: Docket DE 10-055, Order No. 25,214 – Unitil Energy Systems, Inc. – Supplement No. 2 2nd Revised Page 1; Supplement No. 2, 4th Revised Page 2; Supplement No. 2, 4th Revised Page 3; Supplement No. 2, 5th Revised Page 4; 1st Revised Page 1; 10th Revised Pages 4 & 5; 13th Revised Page 6; 5th Revised Page 48; 4th Revised Page 49; 2nd Revised Page 50; 4th Revised Page 51; 5th Revised Pages 52 & 53; 2nd Revised Page 54; 4th Revised Pages 55, 59 & 60; 2nd Revised Pages 61, 62 & 63; 1st Revised Page 63A; 3rd Revised Page 66 and 1st Revised Page 69

Dear Mr. Epler:

Staff has reviewed the filing received on April 28, 2011 in the above-captioned proceeding and confirms compliance with Puc 1603 filing requirements. A copy of this letter is being entered into the docket and the tariff filing will be placed in our permanent file.

Enclosed for your records is a date stamped copy of the filing. If I can be of future assistance please contact me at tel. (603) 271-2431 or via e-mail at Diane.Bateman@puc.nh.gov.

Yours truly,

A handwritten signature in cursive script that reads "Diane R. Bateman".

Diane R. Bateman
Program Assistant II

Enclosures
cc: docketbk