



May 31, 2012

BY E-MAIL AND OVERNIGHT MAIL

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

RE: Major Storm Cost Reserve Report



Dear Director Howland:

On behalf of Unitil Energy Systems, Inc. ("UES"), enclosed is the Company's first annual Major Storm Cost Reserve ("MSCR") Fund Report for the period ended December 31, 2011. This filing is to comply with the requirements set forth in the Company's Rate Plan Settlement in Docket No. DE 10-055 and as ordered in DE 11-277 Order No. 25,351 *Order Granting Increase to Storm Recovery Adjustment Factor* ("SRAF") issued April 24, 2012.

Please do not hesitate to contact me if you have any questions concerning this report. Thank you for your attention to this matter.

Sincerely,

Gary Epler
Attorney for Unitil Energy Systems, Inc.

Enclosure

cc: Suzanne Amidon, Staff Counsel

Gary Epler
Chief Regulatory Counsel

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