



December 4, 2020

BY E-MAIL ONLY

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

**Re: IR 20-089: Investigation Into the Effects of the COVID-19
Emergency on Utilities and Utility Customers
Response to Staff Revised Recommendation**

Dear Director Howland:

On behalf of Unitil Energy Systems, Inc. and Northern Utilities, Inc.,
enclosed please find a joint response to the Commission Staff's November 13,
2020 Revised Recommendation.

Please contact me if you have any questions or concerns. Thank you for
your attention to this matter.

Sincerely,

A handwritten signature in black ink that reads "Gary Epler".

Gary Epler
Attorney for Unitil

Enclosure

cc: Donald Kreis, Esq., Consumer Advocate
Service List

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