



January 12, 2024

**BY E-MAIL**

Daniel C. Goldner, Chairman  
New Hampshire Public Utilities Commission  
21 S. Fruit Street, Suite 10  
Concord, NH 03301-2429

Re: DE 23-002, Unitil Energy Systems, Inc.  
Comments & Exceptions to Hearing Examiner's Report and Recommended Order

Dear Chairman Goldner,

Enclosed please find Unitil Energy Systems, Inc.'s ("Unitil") Comments and Exceptions to the Hearing Examiner's Report and Recommended Order filed on December 22, 2023.

Unitil provided a copy of the enclosed Comments and Exceptions to the Department of Energy (the "Department") prior to filing with the New Hampshire Public Utilities Commission. Unitil has been authorized by the Department to represent that the Department has reviewed these Comments and Exceptions and it agrees with the substance of the comments and exceptions presented therein.

Please contact me if you have any questions regarding the enclosed filing.

Sincerely,

A handwritten signature in black ink that reads "Matthew Campbell".

Matthew C. Campbell

Enclosure

cc: Service List

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