



June 17, 2011

**By Electronic and Regular Mail**

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

**RE: Docket No. DE 09-170  
Unitil Energy Systems, Inc. – Reconciliation to the 2010 Shareholder Incentive Calculation**

Dear Director Howland:

Enclosed for filing in the above captioned docket is the Reconciliation to the 2010 shareholder incentive calculation ("SHI") for Unitil Energy Systems, Inc. ("Unitil" or "Company") CORE energy efficiency ("EE") programs approved by Commission Order No. 25,062 on January 5, 2010 and operated from January 1, 2010 through December 31, 2010.

This filing is intended to be appended to the Company's May 27, 2011 filing of the 2010 SHI Calculation.

If you require more information in this matter, please contact me at (603) 294-5172 or [palma@unitil.com](mailto:palma@unitil.com).

Thank you for your attention to this matter.

Regards,

A handwritten signature in blue ink, appearing to read "T. Palma".

Thomas Palma, Esq.  
Manager, Distributed Energy Resources

Enclosure



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