THE STATE OF NEW HAMPSHIRE

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May 11, 2011

Frederick J. Stewart Unitil 6 Liberty Lane West Hampton, NH 03842

DG 11-045

Re: DG-11 046 - Northern Utilities/Unitil - COG Adjustment for the Summer Period

May 2011 - October 2011

Dear Mr. Stewart:

Staff has reviewed the filing received on May 2, 2011, 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) 271-6053 or via e-mail at Denise.McKeen@puc.nh.gov.

Yours truly,

Denise R. McKeen Program Assistant II

Merisi R Mallan

Enclosures cc: docketbk