



May 13, 2011

BY HAND-DELIVERY AND E-MAIL

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

**Re: PETITION FOR DECLARATORY RULING AND APPROVAL
OF ADJUSTMENTS TO CERTAIN ACCOUNT BALANCES**

Docket No. DE 11-

Dear Secretary Howland:

On behalf of Unitil Energy Systems, Inc. ("UES"), enclosed are an original and six (6) copies of "Petition for Declaratory Ruling and Approval of Adjustments to Certain Account Balances." In support of the Petition, the filing includes the pre-filed joint direct testimony and schedules of:

1. Robert S. Furino, Director, Energy Contracts, Unitil Service Corp.
2. Karen M. Asbury, Director, Regulatory Services, Unitil Service Corp.
3. Justin C. Eisfeller, Director of Energy Measurement and Control, Unitil Service Corp.

An original and (6) copies of UES's Motion for Confidentiality and Protective Order are also enclosed. The Confidential portions of this filing have been removed, and the original and six (6) copies of these sections are enclosed in sealed and marked envelopes.

An electronic copy of the non-confidential version of the filing is being provided to the Commission, Commission Staff and the Office of Consumer Advocate ("OCA") as required by N.H. Code Admin. Pro. Puc 203.03.

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