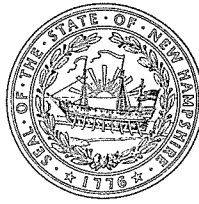


THE STATE OF NEW HAMPSHIRE

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AND SECRETARY  
Debra A. Howland



PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10  
Concord, N.H. 03301-2429

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TDD Access: Relay NH  
1-800-735-2964

Website:  
[www.puc.nh.gov](http://www.puc.nh.gov)

May 16, 2011

Gary Epler  
Unitil Energy Systems, Inc.  
6 Liberty Lane West  
Hampton, NH 03842-1720

Re: DE 11-105 Unitil Energy Systems, Inc.  
Petition for Declaratory Ruling and Approval of Adjustment to Certain  
Account Balances

Dear Mr. Epler:

This letter serves as an acknowledgement of Unitil Energy Systems, Inc.'s filing, received May 16, 2011. Please reference the docket number cited above on any additional material to be filed in this matter. All filings should consist of seven (7) copies of both the cover letter and any associated material.

Pursuant to Puc 203.02 Filing Requirements, please include along with the seven (7) copies an electronic version of the filing. We utilize Microsoft Word 2007 and Excel 2007 and can accept files submitted in PDF (portable document format).

Any information requiring confidential treatment must be filed separately from non-confidential information with identification of information to be protected made with brackets or highlights. For confidential treatment of information, see N.H. Code Admin. Rules Puc 203.08 or Puc 201.04 (5), as applicable. The Commission's procedural rules are available on our web site at [www.puc.nh.gov](http://www.puc.nh.gov).

Very truly yours,

A handwritten signature in cursive script that reads "Debra A. Howland".

Debra A. Howland  
Executive Director

cc: Service List  
DAH/chp

GARY EPLER  
UNITIL ENERGY SYSTEMS INC  
6 LIBERTY LANE WEST  
HAMPTON NH 03842-1720

MEREDITH A HATFIELD  
OFFICE OF CONSUMER ADVOCATE  
21 SOUTH FRUIT ST STE 18  
CONCORD NH 03301

Docket #: 11-105      Printed: May 16, 2011

**FILING INSTRUCTIONS:** PURSUANT TO N.H. ADMIN RULE PUC 203.02(a),  
WITH THE EXCEPTION OF DISCOVERY, FILE 7 COPIES (INCLUDING COVER LETTER) TO:  
DEBRA A HOWLAND  
EXEC DIRECTOR & SECRETARY  
NHPUC  
21 SOUTH FRUIT STREET, SUITE 10  
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PURSUANT TO N.H. ADMIN RULE 203.09 (d), FILE DISCOVERY

DIRECTLY WITH THE FOLLOWING STAFF

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SUZANNE AMIDON

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