



January 13, 2012

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



**Re: Low Income Electric Assistance Program  
Monthly Reporting Requirements  
Unitil Energy Systems, Inc.  
DE 11-168**

Dear Director Howland:

Unitil Energy Systems, Inc. ("Unitil") hereby files with the Commission one copy (1) of its monthly EAP report for the month of December 2011. In addition, Unitil is filing this report electronically in accordance with the Commission's Electronic Report Filing program.

The monthly report contains three attachments:

Attachment A – Provides the System Benefits Charge Reconciliation Report for the monthly reporting period showing the amount of funds owed to or from Unitil. Unitil has a balance owed to the State of NH in the amount of \$45,891.06;

Attachment B – Provides the number of active participants enrolled in the program;

Attachment C – Provides the residential aging report and the program participant aging report.

Unitil continues to recover its program administrative costs on an ongoing basis. The reporting requirements with the Program Administrator, the Community Action Agency, and Consumer Advocate are being fulfilled by electronic communication.

Thank you for your attention to this matter.

Very truly yours,

Karen M. Asbury  
Director of Regulatory Services

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Director of Regulatory  
Services

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Enclosures: Unitil EAP Monthly Report – December 2011