



March 16, 2010

BY OVERNIGHT MAIL AND E-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 09-137

Dear Director Howland:

Enclosed on behalf of Unitil Energy Systems, Inc., is an original and six copies of the Company's Revised Closing Statement in the above-referenced docket. The revision changes the reference from Exhibit 9 to Exhibit 10.

Please contact me if you have any questions concerning this filing. Thank you for your attention to this matter.

Sincerely,

Gary Epler
Attorney for Unitil Energy Systems, Inc.

Enclosure

cc: Service List

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