



April 27, 2011

BY OVERNIGHT MAIL and E-MAIL

Ms. Debra A. Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429



Re: DE 09-137 Unitil Energy Systems, Inc.
Tariff Filing: Default Service Time of Use Pilot Programs

Dear Director Howland:

On April 12, 2011, Unitil Energy Systems, Inc. ("UES" or "Company") filed an update to its March 23 proposal relative to the Residential Default Service TOU/ CPP Pilot Program and C&I Default Service CPP Pilot Program Schedule DS-P. The Company is filing one additional methodological change that fully resolves the concerns of Staff. The revised submission consists of the following substitute tariff proposed to be applied on service rendered between June 1, 2011 and August 31, 2011 for participating customers

Original Pages 73A-73B: Residential Default Service TOU/ CPP Pilot Program and C&I Default Service CPP Pilot Program Schedule DS-P.

The Company has also attached revised Attachments 2 and 4 supporting the revised rates as well as a revised Summary Narrative. The only change from the previous updated submission made on April 12 is that the revenue neutrality adjustment is achieved by reducing both on-peak and off-peak prices, thereby preserving the on-peak / off-peak ratio determined from ISO-NE LMP prices.

Thank you for your attention to this matter.

Sincerely,

Gary Epler
Attorney for Unitil Energy Systems, Inc.

Gary Epler
Chief Regulatory Attorney
6 Liberty Lane West
Hampton, NH 03842-1720
Phone: 603-773-6440
Fax: 603-773-6640
Email: epler@unitil.com

Enclosures

cc: Service List (By E-mail)