

April 22, 2010

Via U.S. and Electronic Mail Debra A. Howland, Executive Director and Secretary New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301

Re: DE 10-055, Unitil Energy Systems, Inc.

Dear Ms. Howland:

Enclosed for filing in the above-captioned docket, please find an original and 7 copies of a document entitled "Statement to Customers" which contains the information that Unitil Energy Systems, Inc. is providing to its customers pursuant to N.H. Admin. Rule Puc 1203.02(c). Please substitute the enclosed document for the document entitled "Statement to Customers" contained in Volume 1 of the filing made by Unitil Energy Systems, Inc. on April 15, 2010. This substitution is necessary because the originally-filed "Statement to Customers" did not include the toll-free number of the Commission's Consumer Affairs Division as required by Rule Puc 1203.02(i).

Please do not hesitate to contact me if you have any questions concerning this matter. Thank you for your assistance and cooperation.

Very truly yours,

A D Kig

Susan S. Geiger

Enclosure cc: Electronic Service List

UNITIL ENERGY SYSTEMS, INC. DE 10-055

Statement to Customers Pursuant to PUC 1203.02(c)

Residential Service Customers

On April 15, 2010, Unitil filed with the Public Utilities Commission a proposed increase in distribution rates for delivery service to all customers. The proposed increase is designed to provide additional revenues in support of the company's distribution investments and operations. The projected average increase for residential customers on Default Service is 9.0% of the total bill, with varying increases for other rate classes. This filing will be subject to comprehensive review by the Commission in a proceeding that may last up to a year. NHPUC Toll-Free Number 1 (800) 852-3793

General Service Customers (G2)

On April 15, 2010, Unitil filed with the Public Utilities Commission a proposed increase in distribution rates for delivery service to all customers. The proposed increase is designed to provide additional revenues in support of the company's distribution investments and operations. The projected average increase for general service customers on Default Service is 5.8% of the total bill, with varying increases for other rate classes. This filing will be subject to comprehensive review by the Commission in a proceeding that may last up to a year. NHPUC Toll-Free Number 1 (800) 852-3793

Large General Service Customers (G1)

On April 15, 2010, Unitil filed with the Public Utilities Commission a proposed increase in distribution rates for delivery service to all customers. The proposed increase is designed to provide additional revenues in support of the company's distribution investments and operations. The projected average increase for general service customers on Default Service is 2.2% of the total bill, with varying increases for other rate classes. This filing will be subject to comprehensive review by the Commission in a proceeding that may last up to a year. NHPUC Toll-Free Number 1 (800) 852-3793

Outdoor Lighting Service Customers (OL)

On April 15, 2010, Unitil filed with the Public Utilities Commission a proposed increase in distribution rates for delivery service to all customers. The proposed increase is designed to provide additional revenues in support of the company's distribution investments and operations. The projected average increase for outdoor lighting customers on Default Service is 16.4% of the total bill, with varying increases for other rate classes. This filing will be subject to comprehensive review by the Commission in a proceeding that may last up to a year. NHPUC Toll-Free Number 1 (800) 852-3793