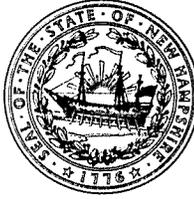


THE STATE OF NEW HAMPSHIRE

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March 30, 2011

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

Re: Docket DE 10-292, Order No. 25,201 – 3rd Revised Page 48; 2nd Revised Page 51; 2nd Revised Page 59; Supplement No. 2, 3rd Revised Page 2-3 and Supplement No. 2, 4th Revised Page 4

Dear Mr. Epler:

Staff has reviewed the filing received on March 11, 2011, in the above-captioned proceeding and confirms compliance with Puc 1603 filing requirements. A copy of this letter is being entered into the docket and the tariff filing will be placed in our permanent file.

Enclosed for your records is a date stamped copy of the filing. If I can be of future assistance please contact me at tel. (603) 271-2431 or via e-mail at Diane.Bateman@puc.nh.gov.

Yours truly,

A handwritten signature in cursive script that reads "Diane Bateman".

Diane Bateman
NHPUC – Electric Division

Enclosures:
cc: docketbook