



May 24, 2011

BY OVERNIGHT MAIL AND E-MAIL

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



**Re: PETITION FOR DECLARATORY RULING AND APPROVAL
OF ADJUSTMENTS TO CERTAIN ACCOUNT BALANCES**

Docket No. DE 11-105

Dear Secretary Howland:

On behalf of Unitil Energy Systems, Inc. ("UES"), enclosed are an original and six (6) copies of a revised first page of the cover letter of the initial filing in this matter, which was filed by the Company on May 13, 2011. Please remove the first page of the original cover letter and substitute the attached replacement first page. The original cover letter contained an incorrect date, and omitted part of the caption. I apologize for any confusion or inconvenience caused by this error.

Thank you for your attention to this matter.

Sincerely,

Gary Epler
Attorney for Unitil Energy Systems, Inc.

Enclosure

cc: Edward Damon, Chief Staff Counsel
Meredith Hatfield, Consumer Advocate
Christopher Carter, Hinckley, Allen & Snyder LLP
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