



September 24, 2009

BY HAND-DELIVERY 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 09-155

Dear Director Howland:

On behalf of Unitil Energy Systems, Inc. ("UES"), enclosed are an original and six copies of the Company's Revised Petition for an Accounting Order. Please note that the Company has inserted a new paragraph no. 6 in order to clarify the basis for the relief it is requesting. In all other respects, the Revised Petition is identical to the original Petition filed on August 26, 2009.

Thank you for your attention to this matter. Please do not hesitate to contact me directly if you have any questions or concerns.

Sincerely,

Gary Epler
Attorney for Unitil Energy Systems, Inc.

Enclosure

cc: Meredith Hatfield, Consumer Advocate (2 copies)

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