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August 31, 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 Unitil Energy Systems, Inc. ("UES"), enclosed are an original and six (6) copies of: (1) a fully executed Settlement Agreement between UES and The Riverwoods Company at Exeter; and (2) a Stipulation for Docket Markings, also between UES and Riverwoods, which has been filed with the Rockingham County Superior Court. Pursuant to the terms of the Settlement Agreement, UES has paid RiverWoods the sum of one million four hundred fifty-nine thousand seven hundred twenty-one dollars (\$1,459,721). This payment is in addition to the May 13, 2011 payment by UES to Riverwoods of \$611,699.

Thank you for your attention to this matter.

Sincerely.

Gary Epler Attorney for Unitil Energy Systems, Inc.

Gary M. Epler Chief Regulatory Attorney 6 Liberty Lane West Enclosure

CC:

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