STATE OF NEW HAMPSHIRE

CONSUMER ADVOCATE D. Maurice Kreis

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April 9, 2018

Ms. Debra A. Howland Executive Director New Hampshire Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, New Hampshire 03301-7319

RE: DE 18-044 Unitil Energy Systems, Inc.

Investigation to Determine Rate Effects of Federal and State Corporate Tax Reductions

Dear Ms. Howland:

Pursuant to the Inter-agency Memorandum of Understanding dated April 28, 2000 between the Office of Consumer Advocate (OCA) and the Commission, the OCA hereby notifies the Commission that it will be participating in the above-referenced matter on behalf of residential ratepayers consistent with RSA 363:28.

Please add D. Maurice Kreis, James Brennan and <u>ocalitigation@oca.nh.gov</u> to your service list. Please also include the OCA on the distribution list for any Memoranda or Staff Recommendations filed in this docket. Thank you.

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Consumer Advocate

cc: Service List via electronic mail