



October 1, 2021

BY E-MAIL

Dianne Martin, Chairwoman
New Hampshire Public Utilities Commission
21 S. Fruit St, Suite 10
Concord, N.H. 03301-2429

Re: DE 21-030 - Unitil Energy Systems, Inc. – Supplemental Testimony of Christopher Goulding and Daniel Nawazelski (Supplemental Exhibit CGDN-1)

Dear Chairwoman Martin:

I enclose for filing in the above-referenced matter the Supplemental Testimony of Christopher J. Goulding and Daniel T. Nawazelski (Supplemental CGDN-1). The enclosed supplemental testimony explains Unitil Energy Systems, Inc.'s proposed cost recovery associated with incremental bad debt expense and waived late payment charges in light of the Commission's recent Orders No. 26,495 (July 7, 2021) and No. 26,515 (Sept. 7, 2021) in Docket No. IR 20-089.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick H. Taylor", with a long horizontal flourish extending to the right.

Patrick H. Taylor

cc: Service List