

## November 17, 2023

## By Electronic Mail

Daniel Goldner, Chairman New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429

DE 23-065: Unitil Energy Systems, Inc. Rebuttal Testimony

Chairman Goldner:

On behalf of Unitil Energy Systems, Inc. ("Unitil" or the "Company") I enclose the Rebuttal Testimony of Andre Francouer and Christopher Goulding in the above-referenced matter.

Please do not hesitate to contact me with any questions regarding this filing.

Sincerely,

Patrick H. Taylor

Attorney for Unitil Energy Systems, Inc.