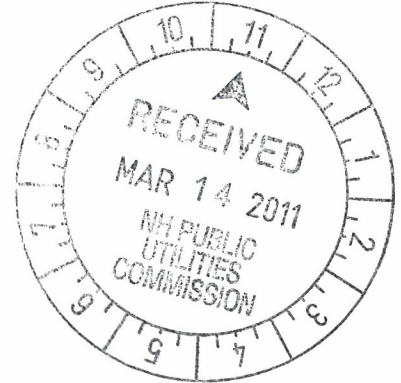




March 10, 2011

Debra Howland, Executive Director and Secretary
New Hampshire Public Utilities Commission
21 S. Fruit St, Suite 10
Concord, N.H. 03301-2429

**Re: Low Income Electric Assistance Program
Monthly Reporting Requirements
Unitil Energy Systems, Inc.
DE 10-192**



Dear Director Howland:

Unitil Energy Systems, Inc. ("Unitil") hereby files with the Commission one copy (1) of its monthly EAP report for the month of February 2011. In addition, Unitil is filing this report electronically in accordance with the Commission's Electronic Report Filing program.

The monthly report contains three attachments:

Attachment A – Provides the System Benefits Charge Reconciliation Report for the monthly reporting period showing the amount of funds owed to or from Unitil. Unitil has a balance owed to the State of NH in the amount of \$53,693.93;

Attachment B – Provides the number of active participants enrolled in the program;

Attachment C – Provides the residential aging report and the program participant aging report.

Unitil continues to recover its program administrative costs on an ongoing basis. The reporting requirements with the Program Administrator, the Community Action Agency, and Consumer Advocate are being fulfilled by electronic communication.

Thank you for your attention to this matter.

Very truly yours,

Karen M. Asbury
Director of Regulatory Services

Karen M. Asbury
Director of Regulatory
Services

6 Liberty Lane West
Hampton, NH 03842-1720

Phone: 603-773-6441
Fax: 603-773-6641

Email: asbury@unitil.com

Enclosures: Unitil EAP Monthly Report – February 2011