



May 1, 2012

BY OVERNIGHT 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: Unitil Energy Systems, Inc.
Docket No. DE 11-277; Compliance Tariff**

Dear Secretary Howland:

On behalf of Unitil Energy Systems, Inc. ("UES"), enclosed please find an original and six (6) copies of the following tariff page, filed in compliance with NHPUC Order No. 25,351 in the above referenced proceeding:

NHPUC No. 3 – Electricity Delivery, Unitil Energy Systems, Inc.
Second Revised Page 69, Storm Recovery Adjustment Factor

A redline tariff is also provided along with Attachment A for reference purposes. Attachment A details the calculation of the Storm Recovery Adjustment Factor ("SRAF") approved by the Commission. The SRAF will be incorporated into UES' Summary of Delivery Rates tariff page in a compliance filing in DE 12-055, UES' Step Adjustment.

Thank you for your attention to this matter.

Sincerely,

Karen M. Asbury
Director, Regulatory Services

Enclosure

cc: Suzanne Amidon, Staff Attorney
Rorie Hollenberg, Attorney, Office of the Consumer Advocate

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