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March 2, 2012

Gary Epler, Chief Regulatory Attorney  
Unitil Energy Systems, Inc.  
6 Liberty Lane West  
Hampton, NH 03842-1720

Re: DE 12-055 Unitil Energy Systems, Inc.  
Step Adjustment

Dear Mr. Epler:

This letter serves as an acknowledgement of Unitil Energy Systems, Inc.'s filing, received February 29, 2012. Please reference the docket number cited above on any additional material to be filed in this matter. All filings should consist of one (1) original and six (6) copies of both the cover letter and any associated material.

Pursuant to N.H. Code Admin. Rule Puc 203.02 Filing Requirements, please include along with the paper filing an electronic version of the filing. We utilize Microsoft Word 2010 and Excel 2010 and can accept files submitted in PDF (portable document format).

Any information requiring confidential treatment must be filed separately from non-confidential information with identification of information to be protected. For confidential treatment and formatting of information, see N.H. Code Admin. Rules Puc 203.08 or Puc 201.04 (5), as applicable. The Commission's procedural rules are available on our web site at [www.puc.nh.gov](http://www.puc.nh.gov).

Very truly yours,

A handwritten signature in blue ink that reads "Debra A. Howland" followed by a stylized flourish.

Debra A. Howland  
Executive Director

cc: Service List  
DAH/chp