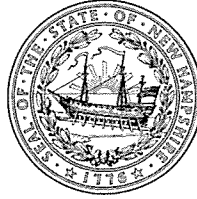


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PUBLIC UTILITIES COMMISSION
21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

FAX No. 271-3878

Website:
www.puc.nh.gov

March 2, 2016

Gary Epler
Unitil
6 Liberty Lane West
Hampton, NH 03842

Re: DE 16-274 Unitil Energy Systems, Inc.
Annual Major Storm Cost Reserve Fund Report

Dear Mr. Epler:

This letter serves as an acknowledgement of Unitil Energy Systems, Inc.'s filing, received February 29, 2016. 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 (a) (5), as applicable. The Commission's procedural rules are available on our web site at www.puc.nh.gov.

Very truly yours,

Clare E. Howard-Like
for

Debra A. Howland
Executive Director

cc: Service List
DAH/chp