

March 8, 2021

Debra A. Howland Executive Director and Secretary N.H. Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, N.H. 03301

RE: IR 20-166: Reply Comments of Unitil Energy Systems, Inc.

Dear Director Howland:

On October 12, 2020, the Commission issued an Order of Notice (the "Order") opening an Investigation into Compensation of Energy Storage Projects for Avoided Transmission and Distribution Costs. Citing RSA 374-H:2, II, the Order sets forth a series of issues regarding compensation for, and investment in, energy storage projects, and solicits comments on said issues from electric distribution companies and other interested stakeholders.

Unitil Energy Systems, Inc. ("Unitil") provided an initial set of comments to the Commission on January 11, 2021. The Commission Staff subsequently convened a technical session on January 25, 2021 and issued a report on January 29, 2021 establishing an opportunity for reply comments. Unitil's Reply Comments are enclosed with this letter.

Thank you for your assistance with this matter.

Regards,

Patrick H. Taylor

Carleton B. Simpson

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