

July 7, 2021

Dianne Martin, Chair N.H. Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, N.H. 03301

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

Dear Chairwoman Martin:

In connection with the above-referenced matter I enclose Unitil Energy Systems, Inc.'s Supplemental Comments.

Thank you for your assistance with this matter.

Regards,

Patrick H. Taylor

Carleton B. Simpson

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Counsel for Unitil Energy Systems, Inc.

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