

March 29, 2021

BY E-MAIL

Debra A. Howland, Executive Director and Secretary New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429

RE: DE 21-__

Petition for Approval of Rate Recovery Mechanism for Property Taxes Unitil Energy Systems, Inc.

Dear Director Howland:

On behalf of Unitil Energy Systems, Inc. ("UES" or the "Company"), enclosed is a Petition for Approval of Rate Recovery Mechanism for Property Taxes. In support of the Petition and included with this filing are the testimony and schedules of Christopher J. Goulding, Director of Rates and Revenue Requirements for Unitil Service Corp.

Please contact me directly if you have any questions regarding this filing.

Sincerely,

Gary Epler

cc: Donald Kreis, Esq., Consumer Advocate