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THE STATE OF NEW HAMPSHIRE



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

March 31, 2008

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

> Re: Docket No. DE 07-059 Unitil Energy Systems, Inc. Investigation of Lead Lag Study Recommendation to Close Docket

Dear Ms. Howland:

The above-captioned docket was originally opened for the investigation of the methodology used by Unitil Energy Systems, Inc. (UES) in conducting its lead-lag study for purposes of developing its working capital costs requirements for default service. Subsequently, the investigation of the lead-lag study occurred in UES' default service docket (DE 07-013). Therefore, we recommend that the Commission close Docket No. DE 07-059. Please let me know if you have any questions.

Sincerely,

Suzanne G. Amidon Staff Attorney/Hearings Examiner

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