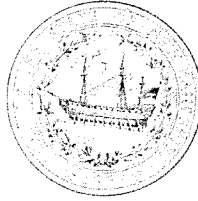


THE STATE OF NEW HAMPSHIRE

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Thomas B. Getz

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Graham J. Morrison
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EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland



PUBLIC UTILITIES COMMISSION

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May 18, 2009

Christopher P. Leveriza
Glacial Energy Inc.
5060 Forts Straede
Charlotte Amalie
St. Thomas, V.I. 00804

Re: DM 08-108, Glacial Energy of New England, Inc.
Authorization to Supply Competitive Electric Service

Dear Mr. Leveriza:

On September 2, 2008, Glacial Energy of New England, Inc.'s (Glacial) filed with the New Hampshire Public Utilities Commission an application for registration as a Competitive Electric Power Supplier (CEPS) in New Hampshire pursuant to Puc 2003.01.

On May 5, 2009, Glacial filed a request to waive Puc 2003.01(c)(5) which requires the applicant to provide a copy of its most recent financial statements. In support of its May 5, 2009 waiver request, Glacial explained that it is a privately-held company and an audit of its financial statements would be "an expensive, cumbersome burden and unnecessary process at this time." In lieu of providing its most recent financial statements, Glacial submitted a Comparative Compiled Financial Statement for the Years Ended December 31, 2005, 2006, 2007 prepared by certified public accountants.

On May 6, 2009, Staff filed a recommendation that Glacial become registered as a CEPS and that the Commission grant Glacial's May 5 waiver request inasmuch as Glacial has submitted comparative compiled financial statements.

The Commission may waive a rule pursuant to Puc 201.05 if it finds the waiver serves the public interest and the waiver does not disrupt the orderly and efficient resolution of matters before the Commission. Based on the foregoing, the Commission has concluded that the applicable standards for a waiver are satisfied and the requested waiver is consistent with the public good.

Therefore, based on Staff's recommendation and the Commission's review, the Commission will approve Glacial's application to be registered as a CEPS in the franchise areas of National Grid, Public Service of New Hampshire, New Hampshire Electric Cooperative, Inc. and Unitil Energy Systems, Inc.

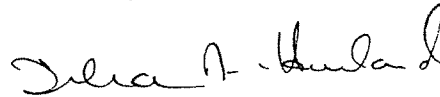
May 18, 2009

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Please bear in mind the following provision of Puc 2003.01 (h): "[E]ach CEPS shall re-register with the commission every 2 years on or before its original registration anniversary date by filing with the commission an application for renewal. If a CEPS fails to meet its re-filing obligation, the original registration shall expire." Glacial's original notice anniversary date is September 9, 2008 and therefore it is required to re-register on or before **September 9, 2010**. In addition, Glacial will also be subject to the provisions of Puc 2004.03, telephone solicitation of customers, and Puc 2004.07, customer protections provided by aggregators.

If you have any questions regarding this provision, please contact the Commission.
Thank you for your cooperation in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Debra A. Howland". The signature is fluid and cursive, with the first name "Debra" being more prominent.

Debra A. Howland
Executive Director