



January 28, 2010

BY OVERNIGHT MAIL and ELECTRONIC FILING

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

RE: Unitil Energy Services, Inc.
UES Rebuttal Testimony
Docket No. DE 09-137



Dear Director Howland:

Enclosed on behalf of Unitil Energy Systems, Inc. ("UES"), please find the Rebuttal Testimonies of George R. Gantz and Thomas Palma in the above captioned docket.

Please do not hesitate to contact me directly if you have any questions concerning this filing.

Thank you for your attention to this matter.

Sincerely,

Gary Epler
Attorney for Unitil Energy Systems, Inc.

Enclosure

cc: Meredith Hatfield, Consumer Advocate
Service List

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