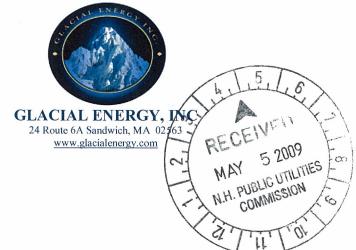
DM08-108



May 4, 2009

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Mr. Henry Bergeron New Hampshire Public Utilities Commission 21 S. Fruit St., Suite 10 Concord, NH 03301-2429

**RE:** Glacial Energy Licensing

Mr. Bergeron,

Glacial Energy is currently in the final stages of the licensing process with the New Hampshire Public Utilities Commission for a license to sell retail electricity. Our Letter of Credit has been submitted and we are awaiting approval. We have also submitted Comparative Compiled Financial Statements for 2005, 2006 and 2007.

As we do not have current audited financials completed, Glacial respectfully requests a waiver of the Public Utilities Commission section 2003.01 (c) (5).

Thank you in advance for your assistance.

Respectfully,

Michael B. Giery Esq. Senior Corporate Counsel Glacial Energy 24 Route 6A Sandwich, MA 02563 Ph 857-222-0958 Fax 888-767-6761