



GLACIAL ENERGY, INC.
24 Route 6A Sandwich, MA 02563
www.glacialenergy.com



May 4, 2009

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