

Susan S. Geiger
sgeiger@orr-reno.com
Direct Dial 603.223.9154
Direct Fax 603.223.9054

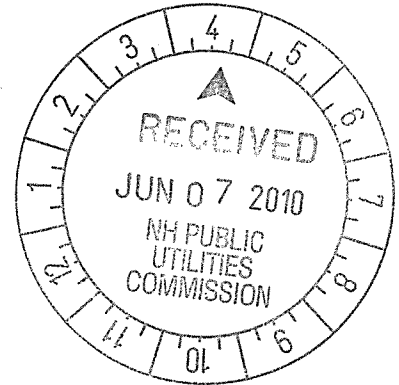
Orr&Reno
Professional Association

One Eagle Square, P.O. Box 3550
Concord, NH 03302-3550
Telephone 603.224.2381
Facsimile 603.224.2318
www.orr-reno.com

June 7, 2010

Via Electronic Mail and Hand Delivery

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

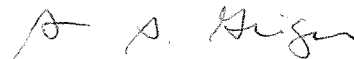


RE: DE 09-224 – Unitil Energy Systems, Inc., Renewable Energy Source Option

Dear Ms. Howland:

Enclosed for filing with the Commission in the above-captioned matter please find an original and seven (7) copies of prefiled testimony of Robert S. Furino and attachments which are submitted pursuant to Commission Order No. 25,102. Please contact me if there are any questions about the enclosed filing. Thank you for your assistance.

Very truly yours,


Susan S. Geiger

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cc: Electronic Service List