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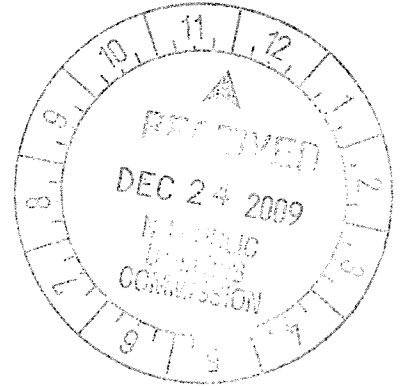
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December 23, 2009

BY FEDERAL EXPRESS AND ELECTRONIC FILING

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

Re: Unitil Energy Systems, Inc.: DE: 09-236



Dear Ms. Howland:

Enclosed on behalf of Unitil Energy Systems, Inc., please find seven (7) copies of Schedules 3(a) and 3(b) to David L. Chong's Supplemental Pre-filed Testimony. The attached project lists provide the major projects performed since UES' last financing. The project list totals will not tie back to the supplemental response to Attachment 1 to 1-2 (a), because the information supplied in that attachment for bondable additions represents only the cost incurred to install the asset. The attached project lists include all costs required to complete the jobs, including costs to remove, salvage, etc. which are not classified as bondable additions under the indenture.

If you have any questions or need additional information, please do not hesitate to contact me at 617 748 6843, or via email at smueller@dl.com.

Very truly yours,

Scott Mueller

Enc.

cc: Matthew Fossum, NHPUC
Amanda Noonan, Consumer Affairs Director, NHPUC
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