

January 29, 2010

BY HAND-DELIVERY 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 Direct Testimony Docket No. DE 10-001

Dear Director Howland:

Enclosed on behalf of Unitil Energy Systems, Inc. ("UES"), please find the Direct Testimonies of Thomas P. Meissner, Raymond A. Letourneau and Richard Francazio 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:

Edward Damon, Staff Counsel

Meredith Hatfield, Consumer Advocate

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