



January 28, 2010

**BY OVERNIGHT MAIL 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 Rebuttal Testimony  
Docket No. DE 09-137



Dear Director Howland:

Enclosed on behalf of Unitil Energy Systems, Inc. ("UES"), please find the Rebuttal Testimonies of George R. Gantz and Thomas Palma 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: Meredith Hatfield, Consumer Advocate  
Service List

Gary Epler  
Chief Regulatory Counsel  
6 Liberty Lane West  
Hampton, NH 03842-1720  
Phone: 603-773-6440  
Fax: 603-773-6640  
Email: epler@unitil.com