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VIA HAND DELIVERY

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



***Re: Docket No. DE 10-188;
Unitil Energy System, Inc.'s Closing Argument***

Dear Ms. Howland:

Enclosed for filing in the above-captioned docket please find an original and six (6) copies of Unitil Energy System, Inc.'s Closing Argument in connection with the above matter.

Thank you.

Sincerely,

Rachel Aslin Goldwasser

RAG/bmc

Enclosure

cc: Service List (electronic copies)
Mr. Daniel Ramage (via first class mail)

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