STATE OF NEW HAMPSHIRE

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NHPUC OCTIO/14 PM 1:48

Debra Howland Executive Director New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, New Hampshire 03301-7319

RE: DE 14-061 Unitil Energy Systems, Inc.

Petition for Approval of Default Service Solicitation and Resulting Rates for the Small, Medium and Large Customer Groups

Dear Ms. Howland:

Thank you for allowing the Office of the Consumer Advocate (OCA) to provide comments on the lead/lag study, per Order No. 25,720 dated October 3, 2014. The OCA agrees with Staff's Recommendation filed on July 25, 2014.

If you have any questions please don't hesitate to contact our office. Thank you.

Respectfully,

Susan W. Chamberlin Consumer Advocate

cc: service list via electronic mail