

James T. Rodier, Esq.
Attorney-at-Law
1500 A Lafayette Road, No. 112
Portsmouth, NH 03801-5918

Admitted in NH & MA

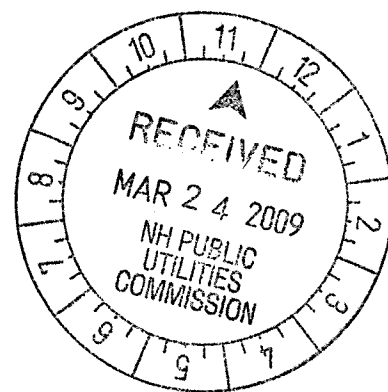
Tel. 603-559-9987
Fax 603-427-5461
jtrodier@comcast.net

March 19, 2009

Debra A. Howland
Executive Director and Secretary
State of New Hampshire
Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429

DE 09-009

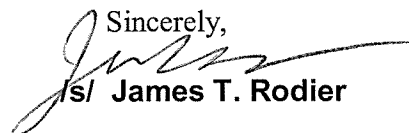
Unitil Energy Systems, Inc. (UES) Default Service



Dear Ms. Howland:

Enclosed for filing is an original and seven (7) copies of a Memorandum of Law in the above-captioned matter.

Thank you for your attention to this matter.

Sincerely,

/s/ James T. Rodier

Cc:
Gary Epler, Esq.
Meredith A. Hatfield, Esq.

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