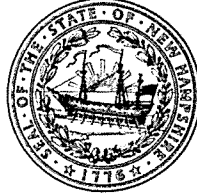


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Debra A. Howland

STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION
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December 18, 2014

Gary Epler, Esq.
Chief Regulatory Counsel
Unitil Energy Systems, Inc.
6 Liberty Lane West
Hampton, New Hampshire 03842

Re: DE 14-061, Unitil Energy Systems, Inc.
2014 Default Service Schedule
Approval of 2014 Lead/Lag Study

Dear Mr. Epler:

On April 4, 2014, Unitil Energy Systems, Inc. (UES) made the first filing in connection with its solicitation of default service for 2014. UES included in the filing the 2014 Lead/Lag study it prepared for use in connection with the calculation of 2014 rates.

The Commission issued Order No. 25,648 on April 11, 2014 which approved the filing and conditionally approved the use of the Lead/Lag study pending Staff's review of the study.

On July 25, 2014, Staff filed a memorandum recommending that the Commission approve the results of the 2014 Lead/Lag study in UES's calculation of rates. UES made its second default service filing on September 26, 2014. In Order No. 25,720 (October 3, 2014), the Commission approved the filing, noted that Staff had recommended the approval of the Lead/Lag study, and provided the Office of Consumer Advocate (OCA) with 10 days to provide comments on the study. On October 10, 2014, the OCA filed a letter stating its agreement with Staff's recommendation.

The Commission has reviewed UES's 2014 Lead/Lag study and the recommendations of Staff and the OCA. The Commission has approved the 2014 Lead/Lag study for use in the calculation of UES's 2014 default service rates.

Sincerely,

A handwritten signature in cursive script that reads "Debra A. Howland".

Debra A. Howland
Executive Director

cc: Service List (Electronically)

SERVICE LIST - EMAIL ADDRESSES - DOCKET RELATED

Pursuant to N.H. Admin Rule Puc 203.11 (a) (1): Serve an electronic copy on each person identified on the service list.

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Docket #: 14-061-1 Printed: December 18, 2014

FILING INSTRUCTIONS:

- a) Pursuant to N.H. Admin Rule Puc 203.02 (a), with the exception of Discovery, file 7 copies, as well as an electronic copy, of all documents including cover letter with:**
- DEBRA A HOWLAND
EXEC DIRECTOR
NHPUC
21 S. FRUIT ST, SUITE 10
CONCORD NH 03301-2429
- b) Serve an electronic copy with each person identified on the Commission's service list and with the Office of Consumer Advocate.**
- c) Serve a written copy on each person on the service list not able to receive electronic mail.**