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December 9, 2015

Debra A. Howland Executive Director, NHPUC 21 S. Fruit St. Suite 10 Concord, NH 03301-2429

MHPUC 21DEC'154M11:52

Re: DE 15-137 - Gas and Electric Utilities Energy Efficiency Resource Standard

Dear Director Howland,

Enclosed for filing please find an original and six (6) copies of Acadia Center's comments on the above-referenced docket.

Please contact me with any questions.

Sincerely,

Ellen Hawes

Senior Analyst, Energy Systems and Carbon Markets

Acadia Center

ehawes@acadiacenter.org Phone: (802)649-1140

Ellen B Houses

Cell: (207) 233-4182

Cc: Service list Enclosure

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