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March 1, 2016

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

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 rebuttal testimony in the above-referenced docket.

Please contact me with any questions.

Sincerely,

Ellen Hawes

Senior Analyst, Energy Systems and Carbon Markets

Acadia Center

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Cc: Service list Enclosure