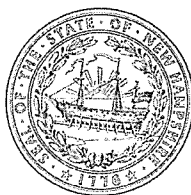


THE STATE OF NEW HAMPSHIRE

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Thomas B. Getz

COMMISSIONERS
Clifton C. Below
Amy L. Ignatius

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland

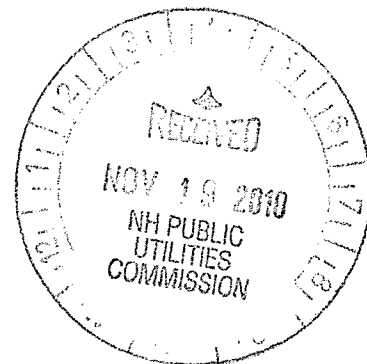


PUBLIC UTILITIES COMMISSION
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November 19, 2010



Debra A. Howland
Executive Director
New Hampshire Public Utilities Commission
21 S. Fruit St., Suite 10
Concord, NH 03301

Re: DE 10-055, Unitil Energy Systems, Inc. - Distribution Rate Case
Staff Pre-filed Testimony – Supplemental Revision

Dear Ms. Howland:

Please find enclosed supplemental direct testimony of Steven E. Mullen on behalf of the Staff of the Commission in the above-captioned matter. This filing revises certain recommendations and associated data and schedules included in Mr. Mullen's pre-filed direct testimony.

Please feel free to contact me if you have any questions. Thank you for your attention to this matter.

Sincerely,

Lynn Fabrizio
Staff Attorney

cc: Service List