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September 25, 2006

By Hand Delivery

Mrs. Susan Hudson, Clerk
Vermont Public Service Board
112 State Street, Drawer 20
Montpelier, VT 05620-2701

Re: Docket No. 7156 - Petition of UPC Vermont Wind, LLC

Dear Mrs. Hudson:

Enclosed please find an original and six copies of UPC Vermont Wind, LLC's prefiled rebuttal testimony and exhibits in the above-referenced matter. We are also providing a CD for the Board. The entire filing should be available on the UPC website (www.sheffieldwind.com) shortly.

Sincerely,



Andrew Raubvogel
SHEMS DUNKIEL KASSEL & SAUNDERS PLLC

Encl.

cc: Service List

STATE OF VERMONT
PUBLIC SERVICE BOARD

Petition of UPC Vermont Wind, LLC, for a)
Certificate of Public Good, pursuant to 30 V.S.A.)
§ 248, authorizing the construction and operation)
of a 52 MW wind electric generation facility,)
consisting of 26 wind turbines, and associated)
transmission and interconnection facilities, in the)
towns of Sheffield and Sutton, Vermont)

Docket No. 7156

CERTIFICATE OF SERVICE

I, Michelle Cronin, certify that on September 25, 2006, I forwarded a copy of UPC Vermont Wind, LLC's *Rebuttal Testimony and Exhibits*, by Courier and/or by First Class Mail in a sealed and properly stamped envelope to the attached service list:

Parties

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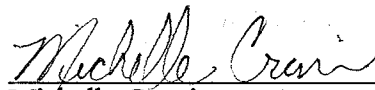
Interested Persons

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By:


Michelle Cronin