

Docket No. 7156

Exhibit UPC-Cross-JAI

Admitted: _____

MEADOWSEND TIMBERLANDS LIMITED

FORESTRY INVESTMENTS & MANAGEMENT
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January 23, 2007

Dave Cowan,
VP Environmental Affairs
UPC Wind Management, LLC

Dear Dave,

This is to confirm our recent conversations regarding future uses for Meadowsend Timberlands Ltd. King George Forest parcel. This parcel is located in the towns of Sheffield and Sutton and totals some 2,700 acres in area. As outlined in my letter to you dated February 10, 2006, we see the development of the wind farm project as very compatible with our sustainable forestry goals; in fact the resulting revenue stream to MTL will provide an opportunity for us to use "state-of-the-art" management techniques to rehabilitate a forest that is in need of a long-term approach.

We are not a real estate development company, nor are we in the practice of cutting and liquidating properties under our ownership and management. However, we do face the same economic pressures as other forest owners. Development of the wind farm will enhance our ability to achieve our long-term forest management goals and make it much easier for MTL to withstand those pressures.

With this in mind, MTL is prepared to provide assurances to UPC and the Vermont Agency of Natural Resources that the King George Forest parcel will remain a working forest managed sustainably and will not be developed for the lifetime that the proposed wind farm is in operation. We would also agree that this commitment will run with the land. While we will need to work out the details of such an arrangement, I am certain that we will be able to do so.

Regards,

Jeffrey Smith
MTL Managing Forester