

### **C) Capital Projects – Expenditures - Summary**

As noted in previous Transition Plan Reports, each team has prepared a preliminary assessment of internal and external resources that will be required to complete the integration according to schedule. The estimated integration expenditures of \$3.2 million will be updated as the final cost estimates for external services are received. The status of the capital project expenditures as of November 30, 2008, is provided on the following page. As noted previously, these investments are necessary to achieve the potential synergy savings. Therefore, Unitil will seek cost recovery of these expenditures in future rate case filings.

**Capital Projects  
Expenditures Summary  
November 30, 2008**

Authorization	Original Budget	Expenditure YTD	Remaining Budget
<b>CUSTOMER SERVICE PROJECTS:</b>			
Billing Conversion - Customer Information Systems	930,000	831,132	98,868
Interfacing - Customer Information Systems / Web-based Customer Systems, Metering, Ledgers & Reporting	544,000	261,382	282,618
Measurement - MV90 xi Network Server & Communications Equipment	147,000	13,999	133,001
G - Intake (Operations & Business Development)	71,400	79,191	(7,791)
Telecom Upgrade	189,000	163,232	25,768
<b>Total Customer Service Projects:</b>	<b>1,881,400</b>	<b>1,348,936</b>	<b>532,464</b>
<b>GAS OPERATIONS &amp; ENGINEERING PROJECTS:</b>			
Operation Data Integration	150,675	74,531	76,144
Compliance Management System	145,300	147,090	(1,790)
Mobile Terminals	111,750	157,319	(45,569)
Gas Procedures Manuals	81,600	16,226	65,374
Gas SCADA System	142,000	153,351	(11,351)
Integrity Management Analysis System	65,000	57,053	7,947
Gas Dispatch Phone & Central Radio System	41,000	177	40,823
Equipment & Tools	31,000	- - - -	31,000
Facility Enhancements & Signage	99,500	16,934	82,566
GIS	150,000	88,120	61,880
<b>Total Gas Operations &amp; Engineering Projects</b>	<b>1,017,825</b>	<b>710,801</b>	<b>307,024</b>
<b>FINANCE, ACCOUNTING &amp; OTHER PROJECTS:</b>			
Flexi Ledger / Accounts Payable / Projects / Purchasing	143,700	161,545	(17,845)
Energy Contracts / Energy Measurement & Control	94,000	92,463	1,537
Other Miscellaneous Projects	87,500	4,165	83,335
<b>Total Finance, Accounting &amp; Other Projects</b>	<b>325,200</b>	<b>258,173</b>	<b>67,027</b>
<b>Grand Total</b>	<b>3,224,425</b>	<b>2,317,910</b>	<b>906,515</b>