

2010 SYNERGY COST SAVINGS ANALYSIS
Analysis of Estimated Synergies Realized in 2010
March, 2011
(in millions)

Docket No. DN 2011 - 92
EXHIBIT LMB - 7
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AS FILED: Estimated 2008 in DG 08-048 ODR 2-2 Supplemental

		Source: Based on 2008 Budget Projections						
							All	Total
		UES	FGE	NU-ME	NU-NH	GST	Other	
Column:		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.								
OUTSIDE SERVICES (O/S):								
1	Pre-Acquisition O/S - Operations and Maintenance	\$ -	\$ -	\$ 4.1	\$ 4.5	\$ 0.6	\$ -	\$ 9.2
2	Pre-Acquisition O/S - Operations and Maintenance	7.8	6.7	-	-	-	0.8	15.3
3	Total Estimated O/S Service Company Charges:	\$ 7.8	\$ 6.7	\$ 4.1	\$ 4.5	\$ 0.6	\$ 0.8	\$ 24.5
4	Post-Acquisition O/S - Operations and Maintenance	6.3	5.0	3.1	3.2	1.0	0.8	19.4
5	Total Service Company O & M Synergies:	\$ (1.5)	\$ (1.7)	\$ (1.0)	\$ (1.3)	\$ 0.4	\$ -	\$ (5.1)
OTHER G&A O & M COSTS:								
6	Other G&A Costs - Operations and Maintenance	-	-	(0.2)	(0.2)	(0.1)	-	(0.5)
7	Total Base O & M Synergies:	\$ (1.5)	\$ (1.7)	\$ (1.2)	\$ (1.5)	\$ 0.3	\$ -	\$ (5.6)

ACTUAL: 2010 vs Pro-Formed Estimate

		Source: 2010 Pro-Formed Based on 2008 Actual/Projections						
							All	Total
		UES	FGE	NU-ME	NU-NH	GST	Other	
Column:		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.								
OUTSIDE SERVICES (O/S):								
8	O/S - Operations and Maintenance (PRO-FORMED)			5.1	4.9	0.7		10.7
9	O/S - Operations and Maintenance (PRO-FORMED)	8.6	7.5	-	-	-	0.4	16.5
10	Total Estimated O/S Service Company Charges:	\$ 8.6	\$ 7.5	\$ 5.1	\$ 4.9	\$ 0.7	\$ 0.4	\$ 27.2
11	O/S - Operations and Maintenance (2010 ACTUAL)	7.1	6.4	4.0	3.8	0.7	0.4	22.4
12	Total Service Company O & M Synergies:	\$ (1.5)	\$ (1.1)	\$ (1.1)	\$ (1.1)	\$ -	\$ -	\$ (4.8)
OTHER G&A O & M COSTS:								
13	Other G&A Costs - Operations and Maintenance	(0.1)	(0.1)	(0.2)	(0.1)	-	-	(0.5)
14	Total Base O & M Synergies:	\$ (1.6)	\$ (1.2)	\$ (1.3)	\$ (1.2)	\$ -	\$ -	\$ (5.3)

Variance Analysis: 2010 ACTUAL vs. 2008 "AS FILED" ESTIMATE

							All	Total
		UES	FGE	NU-ME	NU-NH	GST	Other	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)
15	Line No. 7 - Line No. 12: favorable / (unfavorable)	\$ 0.1	\$ (0.5)	\$ 0.1	\$ (0.3)	\$ 0.3	\$ -	\$ (0.3)
(A) 2010 Synergies Realized were \$0.1 million higher than estimate. (B) 2010 Synergies Realized were (\$0.5 million) lower than estimate. FGE allocation of USC labor costs increased due to DOC employees being transferred to USC to better align gas operations with the acquisition of NU and GST. The increased expense is offset at the DOC level. In addition, FGE saw costs increase due to a focus on Energy Efficiency projects as well as Emergency Management activities. (C) 2010 Synergies Realized were \$0.1 million higher than estimate. (D) 2010 Synergies Realized were (\$0.3 million) lower than estimate. (E) 2010 Synergies Realized were \$0.3 million higher than estimate. GST Capitalized USC labor costs were higher than expected. (F) 2010 Synergies Realized were equal to the estimate.								

Northern Utilities
Outside Services - Unitil Service Corp.
2009 - 2010

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Outside Services by category to Northern Utilities from Unitil Service:

	2009		2010
Corporate & Administration	\$ 908,716	\$	1,015,390
Customer Services	1,382,080		1,715,584
Energy Services	453,457		426,711
Engineering & Operations	4,568,277		4,865,274
Regulatory, Finance & Accounting	2,227,223		2,131,482
Technology	724,146		977,857
Sub-Total	10,263,899		11,132,298
Direct Charges	374,069		562,495
Total NU	\$ 10,637,968	\$	11,694,792

Included in the totals above, the following summarizes the amounts charged to:

Total NU - NH	\$ 5,258,778	\$	5,737,749
Less: Capitalized	1,490,704		1,659,294
Less: Flow Through	129,236		240,111
Total NU - NH, Net	\$ 3,638,838	\$	3,838,344

Total NU - ME	\$ 5,379,190	\$	5,957,044
Less: Capitalized	1,701,481		1,970,752
Less: Flow Through	112,056		208,758
Total NU - ME, Net	\$ 3,565,654	\$	3,777,534

Northern Utilities, Inc.
Taxes Assessed Ending June/2009 and June /2010
ALL PROPERTY IS CORE PROPERTY

fiscal year July/2009-June/2010

PORTSMOUTH	MAP/LOT-0234-0001	\$9,853,240.00	0.014770	\$145,532.37
	139 BARBERRY LANE			

TOTAL	<u>\$145,532.37</u>
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fiscal year July/2009-June/2010

PORTSMOUTH	MAP/LOT-0234-0001	\$1,872,900.00	0.014770	\$27,662.75
	325 WEST ROAD			

TOTAL	<u>\$27,662.75</u>
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Total Property Tax	<u><u>\$173,195.12</u></u>
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Series Id: CUUR0000SA0
Not Seasonally Adjusted
Area: U.S. city average
Item: All items
Base Period: 1982-84=100

Year	Annual	Ann Chg	Rent Annual	Rent Mth	SqFt
1982	96.5				
1983	99.6				
1984	103.9				
1985	107.6				
1986	109.6				
1987	113.6				
1988	118.3				
1989	124				
1990	130.7				
1991	136.2				
1992	140.3				
1993	144.5				
1994	148.2				
1995	152.4				
1996	156.9				
1997	160.5				
1998	163				
1999	166.6				
2000	172.2				
2001	177.1				
2002	179.9				
2003	184	2.28% Use for Rent04	\$ 15,000.00	\$ 1,250.00	581
2004	188.9	2.66% Use for Rent05	\$ 15,341.86	\$ 1,278.49	581
2005	195.3	3.39% Use for Rent06	\$ 15,750.42	\$ 1,312.53	581
2006	201.6	3.23% Use for Rent07	\$ 16,284.05	\$ 1,357.00	581
2007	207.342	2.85% Use for Rent08	\$ 16,809.34	\$ 1,400.78	581
2008		Use for Rent09	\$ 17,288.10	\$ 1,440.68	581
2009	216.0977	4.50% Use for Rent10	\$ 4,695.37	\$ 391.28	151

Consumer Price Index - All Urban Consumers

Series Id: CUUR0000SA0
Not Seasonally Adjusted
Area: U.S. city average
Item: All items
Base Period: 1982-84=100

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2	
2002	177.1	177.8	178.8		179.8	179.8	179.9	180.1	180.7	181	181.3	181.3	180.9	179.9	178.9	180.9
2003	181.7	183.1	184.2		183.8	183.5	183.7	183.9	184.6	185.2	185	184.5	184.3	184	183.3	184.6
2004	185.2	186.2	187.4		188	189.1	189.7	189.4	189.5	189.9	190.9	191	190.3	188.9	187.6	190.2
2005	190.7	191.8	193.3		194.6	194.4	194.5	195.4	196.4	198.8	199.2	197.6	196.8	195.3	193.2	197.4
2006	198.3	198.7	199.8		201.5	202.5	202.9	203.5	203.9	202.9	201.8	201.5	201.8	201.6	200.6	202.6
2007	202.416	203.499	205.352		206.686	207.949	208.352	208.299	207.917	208.49	208.936	210.177	210.036	207.342	205.709	208.976
2008	211.08	211.693	213.528		214.823	216.632	218.815	219.964	219.086	218.783	216.573				214.429	

Ten months Oct07 206.7896
Ten months Oct08 216.0977
Oct08 ytd vs Oct07 Ytd 4.50%

000575

ENERGY EFFICIENCY GENERAL ALLOCATION ACCOUNTS
Updated - 01/25/2011

DESCRIPTION	JON	REGULATED	REGULATED	REGULATED	REGULATED	UN-REGULATED
		NH ELECTRIC	NH GAS	MA ELECTRIC	MA GAS	ME GAS
EE Reg & Gen - Electric	805.00	10.29.02.21.908.00.00	-	20.29.02.06.908.00.00	-	-
EE Gen Admin - Electric	805.22	10.29.02.21.908.00.22	-	20.29.02.06.908.00.22	-	-
EE Internal M&E - Electric	805.04	10.29.02.21.908.00.04	-	20.29.02.06.908.00.04	-	-
EE Internal Mkting - Electric	805.20	10.29.02.21.908.00.20	-	20.29.02.06.908.00.20	-	-
EE 3rd Pty Mkting - Electric	805.21	10.29.02.21.908.00.21	-	20.29.02.06.908.00.21	-	-
EE 3rd Pty Admin - Electric	805.23	10.29.02.21.908.00.23	-	20.29.02.06.908.00.23	-	-
EE Reg & Gen - NH RGGI	801.52	-	-	-	-	-
EE Gen Admin - NH RGGI	801.62	-	-	-	-	-
EE Internal M&E - NH RGGI	801.72	-	-	-	-	-
EE Internal Mkting - NH RGGI	801.82	-	-	-	-	-
EE 3rd PTY Mkting - NH RGGI	801.92	-	-	-	-	-
EE Reg & Gen - NH/MA Gas	801.50	-	30.49.02.72.908.00.50	-	20.19.02.05.908.00.50	-
EE Gen Admin - NH/MA Gas	801.60	-	30.49.02.72.908.00.60	-	20.19.02.05.908.00.60	-
EE Internal M&E - NH/MA Gas	801.70	-	30.49.02.72.908.00.70	-	20.19.02.05.908.00.70	-
EE Internal Mkting - NH/MA Gas	801.80	-	30.49.02.72.908.00.80	-	20.19.02.05.908.00.80	-
EE 3rd PTY Mkting - NH/MA Gas	801.90	-	30.49.02.72.908.00.90	-	20.19.02.05.908.00.90	-
EE 3rd Pty Admin - NH/MA Gas	801.95	-	30.49.02.72.908.00.95	-	20.19.02.05.908.00.95	-
EE Reg & Gen - ME Reg Gas	801.51	-	-	-	-	-
EE Gen Admin - ME Reg Gas	801.61	-	-	-	-	-
EE Internal M&E - ME Reg Gas	801.71	-	-	-	-	-
EE Internal Mkting - ME Reg Gas	801.81	-	-	-	-	-
EE 3rd PTY Mkting - ME Reg Gas	801.91	-	-	-	-	-
UnReg EE Gen Plan/Mgmt - ME	700.51	-	-	-	-	30.50.02.73.908.00.51
UnReg EE Gen Int Ops - ME	700.61	-	-	-	-	30.50.02.73.908.00.61
UnReg EE Gen Int M&E - ME	700.71	-	-	-	-	30.50.02.73.908.00.71
UnReg EE Gen Int Mkt - ME	700.81	-	-	-	-	30.50.02.73.908.00.81
UnReg EE Gen 3rdPty Mkt - ME	700.91	-	-	-	-	30.50.02.73.908.00.91
UnReg EE Gen 3rd Pty Admin - ME	700.96	-	-	-	-	30.50.02.73.908.00.96

JON - For general time allocation that cannot be charged directly to a program. Charges are allocated across ALL programs (residential, low income and C&I) within a Company/Division. Does not allocate across companies or division.

G/Ls - For general expenses, vendors payments, etc., that cannot be charged directly to a program. Charges are allocated across ALL programs (residential, low income and C&I) within a Company/Division. Does not allocate across companies or division.

Charges to "Maine Unregulated"
should be direct.

REGULATED Companies Allocation		DER Allocation	
MA Gas	11.99%	MA Gas	11.05%
MA Electric	49.83%	MA Electric	45.94%
NH Gas	12.41%	NH Gas	11.44%
NH Electric	25.77%	NH Electric	23.76%
NH RGGI	0.00%	NH RGGI	0.00%
REGULATED ME Gas	0.00%	REGULATED ME Gas	0.00%
	100.00%	UNREGULATED ME Gas	7.81%
			100.00%

UPDATED 1/7/11

UPDATED 1/10/11

000596

MAINE - REGULATED
Energy Efficiency General Account Allocators for 2011

G/L	JON	Description	General Ledger	Description	Allocation
GAS ALLOCATIONS					Updated 1/06/2011
30.59.02.73.908.00.51	801.51	DSM Reg & Gen - Gas	30.59.02.73.908.01.13	Gas LowInc Reg & Gen	0.00%
			30.59.02.73.908.29.13	R GasNetWks Reg & Gen	0.00%
			30.59.02.73.908.27.13	Gas NH/ME RCS Reg & Gen	0.00%
			30.59.02.73.908.25.13	R Gas Wxn Reg & Gen	0.00%
			30.59.02.73.908.58.13	Res Self-Install Reg & Gen	0.00%
			30.59.02.73.908.47.13	ESTAR Homes Reg & Gen	0.00%
			30.59.02.73.908.49.13	SCI Gas Custom Reg & Gen	0.00%
			30.59.02.73.908.50.13	C&I GasNetWks Reg & Gen	0.00%
			30.59.02.73.908.57.13	SC&I MultiFam Reg & Gen	0.00%
			30.59.02.73.908.36.13	Lq Gas Custom Reg & Gen	0.00%
					<u>0.00%</u>
30.59.02.73.908.00.61	801.61	Gas Gen Prog Admin	30.59.02.73.908.01.10	Gas LowInc Prog Adm	0.00%
			30.59.02.73.908.29.10	R GasNetWks Prog Adm	0.00%
			30.59.02.73.908.27.10	Gas NH/ME RCS Prog Adm	0.00%
			30.59.02.73.908.25.10	R Gas Wxn Prog Adm	0.00%
			30.59.02.73.908.58.10	Res Self-Install Prog Adm	0.00%
			30.59.02.73.908.47.10	ESTAR Homes Prog Adm	0.00%
			30.59.02.73.908.49.10	SCI Gas Custom Prog Adm	0.00%
			30.59.02.73.908.50.10	C&I GasNetWks Prog Adm	0.00%
			30.59.02.73.908.57.10	SC&I MultiFam Prog Adm	0.00%
			30.59.02.73.908.36.10	Lq Gas Custom Prog Adm	0.00%
					<u>0.00%</u>
30.59.02.73.908.00.71	801.71	Gas Gen Prog M&E	30.59.02.73.908.01.30	Gas LowInc M&E	0.00%
			30.59.02.73.908.29.30	R GasNetWks M&E	0.00%
			30.59.02.73.908.27.30	Gas NH/ME RCS M&E	0.00%
			30.59.02.73.908.25.30	R Gas Wxn M&E	0.00%
			30.59.02.73.908.58.30	Res Self-Install M&E	0.00%
			30.59.02.73.908.47.30	ESTAR Homes M&E	0.00%
			30.59.02.73.908.49.30	SCI Gas Custom M&E	0.00%
			30.59.02.73.908.50.30	C&I GasNetWks M&E	0.00%
			30.59.02.73.908.57.30	SC&I MultiFam M&E	0.00%
			30.59.02.73.908.36.30	Lq Gas Custom M&E	0.00%
					<u>0.00%</u>
30.59.02.73.908.00.81	801.81	EE Gen Internal Mkting - Gas	30.59.02.73.908.01.20	Gas LowInc Int Mkting	0.00%
			30.59.02.73.908.29.20	R GasNetWks Int Mkting	0.00%
			30.59.02.73.908.27.20	Gas NH/ME RCS Int Mkting	0.00%
			30.59.02.73.908.25.20	R Gas Wxn Int Mkting	0.00%
			30.59.02.73.908.58.20	Res Self-Install Int Mkting	0.00%
			30.59.02.73.908.47.20	ESTAR Homes Int Mkting	0.00%
			30.59.02.73.908.49.20	SCI Gas Custom Int Mkting	0.00%
			30.59.02.73.908.50.20	C&I GasNetWks Int Mkting	0.00%
			30.59.02.73.908.57.20	SC&I MultiFam Int Mkting	0.00%
			30.59.02.73.908.36.20	Lq Gas Custom Int Mkting	0.00%
					<u>0.00%</u>
30.59.02.73.908.00.91	801.91	EE Gen 3rd Pty Mkting - Gas	30.59.02.73.908.01.21	Gas LowInc 3rd Pty Mkting	0.00%
			30.59.02.73.908.29.21	R GasNetWks 3rd Pty Mkting	0.00%
			30.59.02.73.908.27.21	Gas NH/ME RCS 3rd Pty Mkting	0.00%
			30.59.02.73.908.25.21	R Gas Wxn 3rd Pty Mkting	0.00%
			30.59.02.73.908.58.21	Res Self-Install 3rd Pty Mkting	0.00%
			30.59.02.73.908.47.21	ESTAR Homes 3rd Pty Mkting	0.00%
			30.59.02.73.908.49.21	SCI Gas Custom 3rd Pty Mkting	0.00%
			30.59.02.73.908.50.21	C&I GasNetWks 3rd Pty Mkting	0.00%
			30.59.02.73.908.57.21	SC&I MultiFam 3rd Pty Mkting	0.00%
			30.59.02.73.908.36.21	Lq Gas Custom 3rd Pty Mkting	0.00%
					<u>0.00%</u>

MAINE - UNREGULATED

Energy Efficiency General Account Allocators for 2010/11

G/L	JON	Description	General Ledger	Description	Allocation
					Updated 1/06/2011
30.50.02.73.908.00.51	700.51	UnReg EE Gen Plan/Mgmt - ME	30.50.02.73.908.25.00	UnReg ResGasWXN Plan&Mgmt - ME	13.17%
			30.50.02.73.908.01.00	UnReg GasLowInc Plan&Mgmt - ME	14.47%
			30.50.02.73.908.57.00	UnReg SCI MultiFam Plan/Mgmt - ME	14.47%
			30.50.02.73.908.49.00	UnReg SCI GasCust Plan/Mgmt - ME	14.47%
			30.50.02.73.908.36.00	UnReg Lg GasCust Plan/Mgmt - ME	21.71%
			30.50.02.73.908.50.00	UnReg CI GasNtWks Plan/Mgmt - ME	21.71%
					100.00%
30.50.02.73.908.00.61	700.61	UnReg EE Gen Int Ops - ME	30.50.02.73.908.25.10	UnReg ResGasWXN Int Ops - ME	25.00%
			30.50.02.73.908.01.10	UnReg GasLowInc Int Ops - ME	12.50%
			30.50.02.73.908.57.10	UnReg SCI MultiFam Int Ops - ME	12.50%
			30.50.02.73.908.49.10	UnReg SCI GasCust Int Ops - ME	12.50%
			30.50.02.73.908.36.10	UnReg Lg GasCust Int Ops - ME	18.75%
			30.50.02.73.908.50.10	UnReg CI GasNtWks Int Ops - ME	18.75%
					100.00%
30.50.02.73.908.00.71	700.71	UnReg EE Gen Int M&E - ME	30.50.02.73.908.25.30	UnReg ResGasWXN Int M&E - ME	0.00%
			30.50.02.73.908.01.30	UnReg GasLowInc Int M&E - ME	16.66%
			30.50.02.73.908.57.30	UnReg SCI MultiFam Int M&E - ME	16.67%
			30.50.02.73.908.49.30	UnReg SCI GasCust Int M&E - ME	16.67%
			30.50.02.73.908.36.30	UnReg Lg GasCust Int M&E - ME	25.00%
			30.50.02.73.908.50.30	UnReg CI GasNtWks Int M&E - ME	25.00%
					100.00%
30.50.02.73.908.00.81	700.81	UnReg EE Gen Int Mkt - ME	30.50.02.73.908.25.20	UnReg ResGasWXN Int Mkt - ME	0.00%
			30.50.02.73.908.01.20	UnReg GasLowInc Int Mkt - ME	16.66%
			30.50.02.73.908.57.20	UnReg SCI MultiFam Int Mkt - ME	16.67%
			30.50.02.73.908.49.20	UnReg SCI GasCust Int Mkt - ME	16.67%
			30.50.02.73.908.36.20	UnReg Lg GasCust Int Mkt - ME	25.00%
			30.50.02.73.908.50.20	UnReg CI GasNtWks Int Mkt - ME	25.00%
					100.00%
30.50.02.73.908.00.91	700.91	UnReg EE Gen 3rdPty Mkt - ME	30.50.02.73.908.25.21	UnReg ResGasWXN 3rdPty Mkt - ME	0.00%
			30.50.02.73.908.01.21	UnReg GasLowInc 3rdPty Mkt - ME	16.66%
			30.50.02.73.908.57.21	UnReg SCI MultiFam 3rdPty Mkt - ME	16.67%
			30.50.02.73.908.49.21	UnReg SCI GasCust 3rdPty Mkt - ME	16.67%
			30.50.02.73.908.36.21	UnReg Lg GasCust 3rdPty Mkt - ME	25.00%
			30.50.02.73.908.50.21	UnReg CI GasNtWks 3rdPty Mkt - ME	25.00%
					100.00%
ADD NEW ALLOCATOR					
30.50.02.73.908.00.96	700.96	UnReg EE Gen 3rdPty Ops - ME	30.50.02.73.908.25.14	UnReg ResGasWXN 3rdPty Ops - ME	0.00%
		--- NEW ---	30.50.02.73.908.01.14	UnReg GasLowInc 3rdPty Ops - ME	16.66%
		--- NEW ---	30.50.02.73.908.57.14	UnReg SCI MultiFam 3rdPty Ops - ME	16.67%
		--- NEW ---	30.50.02.73.908.49.14	UnReg SCI GasCust 3rdPty Ops - ME	16.67%
		--- NEW ---	30.50.02.73.908.36.14	UnReg Lg GasCust 3rdPty Ops - ME	25.00%
		--- NEW ---	30.50.02.73.908.50.14	UnReg CI GasNtWks 3rdPty Ops - ME	25.00%
					100.00%

MASSACHUSETTS
Energy Efficiency General Account Allocators for 2011

G/L	JON	Description	General Ledger	Description	Allocation
ELECTRIC ALLOCATIONS					
2010-2012 Program Plan - Updated for 2011 MTM					
20.29.02.06.908.00.00	805.00	EE Reg & Gen - Elect	20.29.02.06.916.01.05 20.29.02.06.908.28.13 20.29.02.06.908.40.13 20.29.02.06.908.44.13 20.29.02.06.908.47.13 20.29.02.06.908.31.13 20.29.02.06.908.35.13 20.29.02.06.908.33.13 20.29.02.06.908.57.13 20.29.02.06.908.41.13 --- NEW --- --- NEW --- --- NEW ---	RCS Reg & General EStar Lites Reg & General EStar Appl Reg & General Res HVAC Reg & General ES Homes Reg & General SC&I (G2) Reg & General C&I NC (G1,G3) Reg & General LC&I (G3) Reg & General C&I MF (ComArea) Reg & General Elec LowInc Reg & General LI New Construct Reg & General Res MF 5+ Reg & General LowInc MF 5+ Reg & General	12.00% 3.00% 2.00% 1.00% 4.00% 17.00% 10.00% 27.00% 8.00% 9.00% 1.00% 3.00% 3.00%
					<u>100.00%</u>
20.29.02.06.908.00.04	805.04	EE Gen Prog M&E - Elect	20.29.02.06.916.01.07 20.29.02.06.908.28.30 20.29.02.06.908.40.30 20.29.02.06.908.44.30 20.29.02.06.908.47.30 20.29.02.06.908.31.30 20.29.02.06.908.35.30 20.29.02.06.908.33.30 20.29.02.06.908.57.30 20.29.02.06.908.41.30 --- NEW --- --- NEW ---	RCS Internal M&E EStar Lites M&E EStar Appl M&E Res HVAC M&E ES Homes M&E SC&I (G2) M&E C&I NC (G1,G3) M&E LC&I (G3) M&E C&I MF (ComArea) M&E Elec LowInc M&E LI New Construct M&E Res MF 5+ M&E LowInc MF 5+ M&E	12.00% 3.00% 2.00% 1.00% 4.00% 17.00% 10.00% 27.00% 8.00% 9.00% 1.00% 3.00% 3.00%
					<u>100.00%</u>
20.29.02.06.908.00.22	805.22	EE Gen Internl ProgAdmin-Elec Change name please	20.29.02.06.916.01.02 20.29.02.06.908.28.10 20.29.02.06.908.40.10 20.29.02.06.908.44.10 20.29.02.06.908.47.10 20.29.02.06.908.31.10 20.29.02.06.908.35.10 20.29.02.06.908.33.10 20.29.02.06.908.57.10 20.29.02.06.908.41.10 20.29.02.06.908.42.10 --- NEW --- --- NEW ---	RCS Internal Prog Admin EStar Lites Prog Admin EStar Appl Prog Admin Res HVAC Prog Admin ES Homes Prog Admin SC&I (G2) Prog Admin C&I NC (G1,G3) Prog Admin LC&I (G3) Prog Admin C&I MF (ComArea) Prog Admin Elec LowInc Prog Admin LI New Construct Prog Admin Res MF 5+ Prog Admin LowInc MF 5+ Prog Admin	12.00% 3.00% 2.00% 1.00% 4.00% 17.00% 10.00% 27.00% 8.00% 9.00% 1.00% 3.00% 3.00%
					<u>100.00%</u>
20.29.02.06.908.00.20	805.20	EE Gen Internal Mkting - Elect	20.29.02.06.916.01.06 20.29.02.06.908.28.20 20.29.02.06.908.40.20 20.29.02.06.908.44.20 20.29.02.06.908.47.20 20.29.02.06.908.31.20 20.29.02.06.908.35.20 20.29.02.06.908.33.20 20.29.02.06.908.57.20 20.29.02.06.908.41.20 20.29.02.06.908.42.20 --- NEW --- --- NEW ---	RCS Internal Marketing EStar Lites Marketing EStar Appl Marketing Res HVAC Marketing ES Homes Marketing SC&I (G2) Marketing C&I NC (G1,G3) Marketing LC&I (G3) Marketing C&I MF (ComArea) Marketing Elec LowInc Marketing LI New Construct Marketing Res MF 5+ Intrnl Mkting LowInc MF 5+ Intrnl Mkting	12.00% 3.00% 2.00% 1.00% 4.00% 17.00% 10.00% 27.00% 8.00% 9.00% 1.00% 3.00% 3.00%
					<u>100.00%</u>
20.29.02.06.908.00.21	805.21	EE Gen 3rd Pty Mkting - Elect	20.29.02.06.916.03.03 20.29.02.06.908.28.21 20.29.02.06.908.40.21 20.29.02.06.908.44.21 20.29.02.06.908.47.21 20.29.02.06.908.31.21 20.29.02.06.908.35.21 20.29.02.06.908.33.21 20.29.02.06.908.57.21 20.29.02.06.908.41.21 20.29.02.06.908.42.21 --- NEW --- --- NEW ---	RCS 3rd Pty Mkting EStar Lites 3rd Pty Mkting EStar Appl 3rd Pty Mkting Res HVAC 3rd Pty Mkting ES Homes 3rd Pty Mkting SC&I (G2) 3rd Pty Mkting C&I NC (G1,G3) 3rd Pty Mkting LC&I (G3) 3rd Pty Mkting C&I MF (ComArea) 3rd Pty Mkting Elec LowInc 3rd Pty Mkting LI New Construct 3rd Pty Mkting Res MF 5+ 3rd Pty Mkting LowInc MF 5+ 3rd Pty Mkting	12.00% 3.00% 2.00% 1.00% 4.00% 17.00% 10.00% 27.00% 8.00% 9.00% 1.00% 3.00% 3.00%
					<u>100.00%</u>

MASSACHUSETTS

Energy Efficiency General Account Allocators for 2011

G/L	JON	Description	General Ledger	Description	Allocation
ELECTRIC ALLOCATIONS		2010-2012 Program Plan - Updated for 2011 MTM			

ADD NEW ALLOCATOR

20.29.02.06.908.00.23	805.23	EE Gen 3rd Pty Admin - Electric	20.29.02.06.916.03.02	RCS 3rd Pty Admin	12.00%
		--- NEW ---	20.29.02.06.908.28.14	EStar Lites 3rd Pty Admin	3.00%
		--- NEW ---	20.29.02.06.908.40.14	EStar Appl 3rd Pty Admin	2.00%
		--- NEW ---	20.29.02.06.908.44.14	Res HVAC 3rd Pty Admin	1.00%
		--- NEW ---	20.29.02.06.908.47.14	ES Homes 3rd Pty Admin	4.00%
		--- NEW ---	20.29.02.06.908.31.14	SC&I (G2) 3rd Pty Admin	17.00%
		--- NEW ---	20.29.02.06.908.35.14	C&I NC (G1,G3) 3rd Pty Admin	10.00%
		--- NEW ---	20.29.02.06.908.33.14	LC&I (G3) 3rd Pty Admin	27.00%
		--- NEW ---	20.29.02.06.908.57.14	C&I MF (ComArea) 3rd Pty Admin	8.00%
		--- NEW ---	20.29.02.06.908.41.14	Elec LowInc 3rd Pty Admin	9.00%
		--- NEW ---	20.29.02.06.908.42.14	LI New Construct 3rd Pty Admin	1.00%
		--- NEW ---	20.29.02.06.908.45.14	Res MF 5+ 3rd Pty Admin	3.00%
		--- NEW ---	20.29.02.06.908.46.14	LowInc MF 5+ 3rd Pty Admin	3.00%
					<u>100.00%</u>

MASSACHUSETTS
Energy Efficiency General Account Allocators for 2011

G/L	JON	Description	General Ledger	Description	Allocation
GAS ALLOCATIONS					
2010-2012 Program Plan - Updated for 2011 MTM					
20.19.02.05.908.00.50	801.50	EE Reg & Gen - Gas	20.19.02.05.908.01.13	Gas LowInc Reg & General	17.00%
			20.19.02.05.908.47.13	ES Homes Reg & General	3.00%
			20.19.02.05.908.29.13	R GasNetwks Reg & General	14.00%
			20.19.02.05.908.25.13	R GasWxn R&G	8.00%
			20.19.02.05.908.36.13	Lg Gas Custom Reg & General	22.00%
			20.19.02.05.908.39.13	SC&I Gas Reg & Gen G41,51	2.00%
			20.19.02.05.908.38.13	C&I Gas NC Reg & General	8.00%
		--- NEW ---	20.19.02.05.908.59.13	Res MF 5+ Reg & General	2.00%
		--- NEW ---	20.19.02.05.908.60.13	Low Inc MF 5+ Reg & General	24.00%
					100.00%
20.19.02.05.908.00.60	801.60	EE Gen Intrnl Prog Admin - Gas	20.19.02.05.908.01.10	Gas LowInc Prog Admin	17.00%
		Change name please	20.19.02.05.908.47.10	ES Homes Prog Admin	3.00%
			20.19.02.05.908.29.10	R GasNetwks Prog Admin	14.00%
			20.19.02.05.908.25.10	R GasWxn ProgAdm	8.00%
			20.19.02.05.908.36.10	Lg Gas Custom Prog Admin	22.00%
			20.19.02.05.908.39.10	SC&I Gas Prog Admin G41,51	2.00%
			20.19.02.05.908.38.10	C&I Gas NC Prog Admin	8.00%
		--- NEW ---	20.19.02.05.908.59.10	Res MF 5+ Prog Admin	2.00%
		--- NEW ---	20.19.02.05.908.60.10	Low Inc MF 5+ Prog Admin	24.00%
					100.00%
20.19.02.05.908.00.70	801.70	EE Gen Prog M&E - Gas	20.19.02.05.908.01.30	Gas LowInc M&E	17.00%
			20.19.02.05.908.47.30	ES Homes M&E	3.00%
			20.19.02.05.908.29.30	R GasNetwks M&E	14.00%
			20.19.02.05.908.25.30	R GasWxn M&E	8.00%
			20.19.02.05.908.36.30	Lg Gas Custom M&E	22.00%
			20.19.02.05.908.39.30	SC&I Gas M&E G41,51	2.00%
			20.19.02.05.908.38.30	C&I Gas NC M&E	8.00%
		--- NEW ---	20.19.02.05.908.59.30	Res MF 5+ M&E	2.00%
		--- NEW ---	20.19.02.05.908.60.30	Low Inc MF 5+ M&E	24.00%
					100.00%
20.19.02.05.908.00.80	801.80	EE Gen Internal Mkting - Gas	20.19.02.05.908.01.20	Gas LowInc Marketing	17.00%
			20.19.02.05.908.47.20	ES Homes Mkting - ME	3.00%
			20.19.02.05.908.29.20	R GasNetwks Marketing	14.00%
			20.19.02.05.908.25.20	R GasWxn Mkting	8.00%
			20.19.02.05.908.36.20	Lg Gas Custom Marketing	22.00%
			20.19.02.05.908.39.20	SC&I Gas Marketing G41,51	2.00%
			20.19.02.05.908.38.20	C&I Gas NC Marketing	8.00%
		--- NEW ---	20.19.02.05.908.59.20	Res MF 5+ Marketing	2.00%
		--- NEW ---	20.19.02.05.908.60.20	Low Inc MF 5+ Marketing	24.00%
					100.00%
20.19.02.05.908.00.90	801.90	EE Gen 3rd Pty Mkting - Gas	20.19.02.05.908.01.21	Gas LowInc 3rd Pty Mkting	17.00%
			20.19.02.05.908.47.21	ES Homes 3PtyMkting - ME	3.00%
			20.19.02.05.908.29.21	R GasNetwks 3rd Pty Mkting	14.00%
			20.19.02.05.908.25.21	R GasWxn 3Pty Mkting	8.00%
			20.19.02.05.908.36.21	Lg Gas Custom 3rd Pty Mkting	22.00%
			20.19.02.05.908.39.21	SC&I Gas 3Pty Mktg G41,51	2.00%
			20.19.02.05.908.38.21	C&I Gas NC 3rd Pty Mkting	8.00%
		--- NEW ---	20.19.02.05.908.59.21	Res MF 5+ 3rd Pty Mkting	2.00%
		--- NEW ---	20.19.02.05.908.60.21	Low Inc MF 5+ 3rd Pty Mkting	24.00%
					100.00%
ADD NEW ALLOCATOR					
20.19.02.05.908.00.95	801.95	EE 3rd Pty Admin - MA/NH Gas	20.19.02.05.908.01.14	Gas LowInc 3rd Pty Admin	17.00%
		--- NEW ---	20.19.02.05.908.47.14	ES Homes 3PtyAdmin - ME	3.00%
		--- NEW ---	20.19.02.05.908.29.14	R GasNetwks 3rd Pty Admin	14.00%
		--- NEW ---	20.19.02.05.908.25.14	R GasWxn 3Pty Adm	8.00%
		--- NEW ---	20.19.02.05.908.36.14	Lg Gas Custom 3rd Pty Admin	22.00%
		--- NEW ---	20.19.02.05.908.39.14	SC&I Gas 3Pty Admin G41,51	2.00%
		--- NEW ---	20.19.02.05.908.38.14	C&I Gas NC 3rd Pty Admin	8.00%
		--- NEW ---	20.19.02.05.908.59.14	Res MF 5+ 3rd Pty Admin	2.00%
		--- NEW ---	20.19.02.05.908.60.14	Low Inc MF 5+ 3rd Pty Admin	24.00%
					100.00%

NEW HAMPSHIRE
Energy Efficiency General Account Allocators for 2011

G/L	JON	Description	General Ledger	Description	Allocation
ELECTRIC ALLOCATIONS					
Budgets from 2011-2012 Core/Gas Filing - Updated 1/06/11					
10.29.02.21.908.00.00	805.00	EE Reg & Gen - Elect	10.29.02.21.908.26.13	Res Retro Reg & General	11.00%
			10.29.02.21.908.28.13	Res Lite Reg & General	7.00%
			10.29.02.21.908.40.13	Res ES Appl Reg & General	7.00%
			10.29.02.21.908.47.13	ES Homes Reg & General	10.00%
			10.29.02.21.908.41.13	Elec LowInc Reg & General	15.00%
			10.29.02.21.908.31.13	SC&I (G2) Reg & General	18.00%
			10.29.02.21.908.32.13	C&I NC (G2) Reg & General	0.00%
			10.29.02.21.908.33.13	C&I NC (G1) Reg & General	11.00%
			10.29.02.21.908.51.13	C&I Retro(G2) Reg & General	0.00%
			10.29.02.21.908.52.13	C&I Retro(G1) Reg & General	21.00%
					100.00%
10.29.02.21.908.00.04	805.04	EE Gen Prog M&E - Elect	10.29.02.21.908.26.30	Res Retro M&E	11.00%
			10.29.02.21.908.28.30	Res Lite M&E	7.00%
			10.29.02.21.908.40.30	Res ES Appl M&E	7.00%
			10.29.02.21.908.47.30	ES Homes M&E	10.00%
			10.29.02.21.908.41.30	Elec LowInc M&E	15.00%
			10.29.02.21.908.31.30	SC&I (G2) M&E	18.00%
			10.29.02.21.908.32.30	C&I NC (G2) M&E	0.00%
			10.29.02.21.908.33.30	C&I NC (G1) M&E	11.00%
			10.29.02.21.908.51.30	C&I Retro(G2) M&E	0.00%
			10.29.02.21.908.52.30	C&I Retro(G1) M&E	21.00%
					100.00%
10.29.02.21.908.00.22	805.22	EE Gen Prog Admin - Elect	10.29.02.21.908.26.10	Res Retro Prog Admin	11.00%
			10.29.02.21.908.28.10	Res Lite Prog Admin	7.00%
			10.29.02.21.908.40.10	Res ES Appl Prog Admin	7.00%
			10.29.02.21.908.47.10	ES Homes Prog Admin	10.00%
			10.29.02.21.908.41.10	Elec LowInc Prog Admin	15.00%
			10.29.02.21.908.31.10	SC&I (G2) Prog Admin	18.00%
			10.29.02.21.908.32.10	C&I NC (G2) Prog Admin	0.00%
			10.29.02.21.908.33.10	C&I NC (G1) Prog Admin	11.00%
			10.29.02.21.908.51.10	C&I Retro(G2) Prog Admin	0.00%
			10.29.02.21.908.52.10	C&I Retro(G1) Prog Admin	21.00%
					100.00%
10.29.02.21.908.00.20	805.20	EE Gen Internal Mkting - Elect	10.29.02.21.908.26.20	Res Retro Intl Mkting	11.00%
			10.29.02.21.908.28.20	Res Lite Intl Mkting	7.00%
			10.29.02.21.908.40.20	Res ES Appl Intl Mkting	7.00%
			10.29.02.21.908.47.20	ES Homes Intl Mkting	10.00%
			10.29.02.21.908.41.20	Elec LowInc Intl Mkting	15.00%
			10.29.02.21.908.31.20	SC&I (G2) Intl Mkting	18.00%
			10.29.02.21.908.32.20	C&I NC (G2) Intl Mkting	0.00%
			10.29.02.21.908.33.20	C&I NC (G1) Intl Mkting	11.00%
			10.29.02.21.908.51.20	C&I Retro(G2) Intl Mkting	0.00%
			10.29.02.21.908.52.20	C&I Retro(G1) Intl Mkting	21.00%
					100.00%
10.29.02.21.908.00.21	805.21	EE Gen Internal Mkting - Elect	10.29.02.21.908.26.21	Res Retro 3rd Ptyl Mkting	11.00%
			10.29.02.21.908.28.21	Res Lite 3rd Ptyl Mkting	7.00%
			10.29.02.21.908.40.21	Res ES Appl 3rd Ptyl Mkting	7.00%
			10.29.02.21.908.47.21	ES Homes 3rd Ptyl Mkting	10.00%
			10.29.02.21.908.41.21	Elec LowInc 3rd Ptyl Mkting	15.00%
			10.29.02.21.908.31.21	SC&I (G2) 3rd Ptyl Mkting	18.00%
			10.29.02.21.908.32.21	C&I NC (G2) 3rd Ptyl Mkting	0.00%
			10.29.02.21.908.33.21	C&I NC (G1) 3rd Ptyl Mkting	11.00%
			10.29.02.21.908.51.21	C&I Retro(G2) 3rd Ptyl Mkting	0.00%
			10.29.02.21.908.52.21	C&I Retro(G1) 3rd Ptyl Mkting	21.00%
					100.00%
ADD NEW ALLOCATOR					
10.29.02.21.908.00.23	805.23	EE Gen 3rd Pty Admin - Electric	10.29.02.21.908.26.14	Res Retro 3rd Pty Admin	11.00%
		--- NEW ---	10.29.02.21.908.28.14	Res Lite 3rd Pty Admin	7.00%
		--- NEW ---	10.29.02.21.908.40.14	Res ES Appl 3rd Pty Admin	7.00%
		--- NEW ---	10.29.02.21.908.47.14	ES Homes 3rd Pty Admin	10.00%
		--- NEW ---	10.29.02.21.908.41.14	Elec LowInc 3rd Pty Admin	15.00%
		--- NEW ---	10.29.02.21.908.31.14	SC&I (G2) 3rd Pty Admin	18.00%
		--- NEW ---	10.29.02.21.908.33.14	C&I NC (G1) 3rd Pty Admin	11.00%
		--- NEW ---	10.29.02.21.908.52.14	C&I Retro(G1) 3rd Pty Admin	21.00%
					100.00%

Note: Reconciling Mech correct to 21 from 14 on 03/08/2011.

NEW HAMPSHIRE
Energy Efficiency General Account Allocators for 2011

G/L	JON	Description	General Ledger	Description	Allocation
RGGI ALLOCATIONS					
10.29.02.44.908.00.52	801.52	EE Reg & Gen - NH RGGI	10.29.02.44.908.26.10 10.29.02.44.908.28.10 10.29.02.44.908.31.10 10.29.02.44.908.40.10 10.29.02.44.908.41.10 10.29.02.44.908.47.10 10.29.02.44.908.52.10	HPwES MF Reg & General Res Lite Reg & General Res ES Appl Reg & General ES Homes Reg & General Elec LowInc Reg & General SC&I (G2) Reg & General C&I NC (G2) Reg & General	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
					<u>0.00%</u>
10.29.02.44.908.00.62	801.62	EE Ops Gen Admin - NH RGGI	10.29.02.44.908.26.13 10.29.02.44.908.28.13 10.29.02.44.908.31.13 10.29.02.44.908.40.13 10.29.02.44.908.41.13 10.29.02.44.908.47.13 10.29.02.44.908.52.13	HPwES MF Prog Admin Res Lite Prog Admin Res ES Appl Prog Admin ES Homes Prog Admin Elec LowInc Prog Admin SC&I (G2) Prog Admin C&I NC (G2) Prog Admin	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
					<u>0.00%</u>
10.29.02.44.908.00.72	801.72	EE Gen M&E - NH RGGI	10.29.02.44.908.26.30 10.29.02.44.908.28.30 10.29.02.44.908.31.30 10.29.02.44.908.40.30 10.29.02.44.908.41.30 10.29.02.44.908.47.30 10.29.02.44.908.52.30	HPwES MF Internal M&E Res Lite Internal M&E Res ES Appl Internal M&E ES Homes Internal M&E Elec LowInc Internal M&E SC&I (G2) Internal M&E C&I NC (G2) Internal M&E	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
					<u>0.00%</u>
10.29.02.44.908.00.82	801.82	EE Internal Mkting - NH RGGI	10.29.02.44.908.26.20 10.29.02.44.908.28.20 10.29.02.44.908.31.20 10.29.02.44.908.40.20 10.29.02.44.908.41.20 10.29.02.44.908.47.20 10.29.02.44.908.52.20	HPwES MF Internal Mkting Res Lite Internal Mkting Res ES Appl Internal Mkting ES Homes Internal Mkting Elec LowInc Internal Mkting SC&I (G2) Internal Mkting C&I NC (G2) Internal Mkting	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
					<u>0.00%</u>
10.29.02.44.908.00.92	801.92	EE 3rd Pty Mkting - NH RGGI	10.29.02.44.908.26.21 10.29.02.44.908.28.21 10.29.02.44.908.31.21 10.29.02.44.908.40.21 10.29.02.44.908.41.21 10.29.02.44.908.47.21 10.29.02.44.908.52.21	HPwES MF 3rd Pty Mkting Res Lite 3rd Pty Mkting Res ES Appl 3rd Pty Mkting ES Homes 3rd Pty Mkting Elec LowInc 3rd Pty Mkting SC&I (G2) 3rd Pty Mkting C&I NC (G2) 3rd Pty Mkting	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
					<u>0.00%</u>

NEW HAMPSHIRE

Energy Efficiency General Account Allocators for 2011

G/L	JON	Description	General Ledger	Description	Allocation
GAS ALLOCATIONS - Budgets from 2011-2012 Core/Gas Filing					Updated 1/06/11
30.49.02.72.908.00.50	801.50	EE Reg & Gen - Gas	30.49.02.72.908.01.13	Gas LowInc Reg & Gen	11.00%
			30.49.02.72.908.29.13	R GasNetWks Reg & Gen	30.00%
			30.49.02.72.908.27.13	Gas NH/ME RCS Reg & Gen	0.00%
			30.49.02.72.908.25.13	R Gas Wxn Reg & Gen	15.00%
			30.49.02.72.908.58.13	Res Self-Install Reg & Gen	0.00%
			30.49.02.72.908.47.13	ESTAR Homes Reg & Gen	0.00%
			30.49.02.72.908.49.13	SCI Gas Custom Reg & Gen	11.00%
			30.49.02.72.908.50.13	C&I GasNetWks Reg & Gen	8.00%
			30.49.02.72.908.57.13	SC&I MultiFam Reg & Gen	16.00%
			30.49.02.72.908.36.13	Lg Gas Custom Reg & Gen	9.00%
					100.00%
30.49.02.72.908.00.60	801.60	EE Gen Intrnl Prog Admin - Gas Change name please	30.49.02.72.908.01.10	Gas LowInc Prog Adm	11.00%
			30.49.02.72.908.29.10	R GasNetWks Prog Adm	30.00%
			30.49.02.72.908.27.10	Gas NH/ME RCS Prog Adm	0.00%
			30.49.02.72.908.25.10	R Gas Wxn Prog Adm	15.00%
			30.49.02.72.908.58.10	Res Self-Install Prog Adm	0.00%
			30.49.02.72.908.47.10	ESTAR Homes Prog Adm	0.00%
			30.49.02.72.908.49.10	SCI Gas Custom Prog Adm	11.00%
			30.49.02.72.908.50.10	C&I GasNetWks Prog Adm	8.00%
			30.49.02.72.908.57.10	SC&I MultiFam Prog Adm	16.00%
			30.49.02.72.908.36.10	Lg Gas Custom Prog Adm	9.00%
					100.00%
30.49.02.72.908.00.70	801.70	EE Gen Prog M&E - Gas	30.49.02.72.908.01.30	Gas LowInc M&E	11.00%
			30.49.02.72.908.29.30	R GasNetWks M&E	30.00%
			30.49.02.72.908.27.30	Gas NH/ME RCS M&E	0.00%
			30.49.02.72.908.25.30	R Gas Wxn M&E	15.00%
			30.49.02.72.908.58.30	Res Self-Install M&E	0.00%
			30.49.02.72.908.47.30	ESTAR Homes M&E	0.00%
			30.49.02.72.908.49.30	SCI Gas Custom M&E	11.00%
			30.49.02.72.908.50.30	C&I GasNetWks M&E	8.00%
			30.49.02.72.908.57.30	SC&I MultiFam M&E	16.00%
			30.49.02.72.908.36.30	Lg Gas Custom M&E	9.00%
					100.00%
30.49.02.72.908.00.80	801.80	EE Gen Internal Mkting - Gas	30.49.02.72.908.01.20	Gas LowInc Internal Mkting	11.00%
			30.49.02.72.908.29.20	R GasNetWks Internal Mkting	30.00%
			30.49.02.72.908.27.20	Gas NH/ME RCS Internal Mkting	0.00%
			30.49.02.72.908.25.20	R Gas Wxn Internal Mkting	15.00%
			30.49.02.72.908.58.20	Res Self-Install Internal Mkting	0.00%
			30.49.02.72.908.47.20	ESTAR Homes Internal Mkting	0.00%
			30.49.02.72.908.49.20	SCI Gas Custom Internal Mkting	11.00%
			30.49.02.72.908.50.20	C&I GasNetWks Internal Mkting	8.00%
			30.49.02.72.908.57.20	SC&I MultiFam Internal Mkting	16.00%
			30.49.02.72.908.36.20	Lg Gas Custom Internal Mkting	9.00%
					100.00%
30.49.02.72.908.00.90	801.90	EE Gen 3rd Pty Mkting - Gas	30.49.02.72.908.01.21	Gas LowInc 3rd Pty Mkting	11.00%
			30.49.02.72.908.29.21	R GasNetWks 3rd Pty Mkting	30.00%
			30.49.02.72.908.27.21	Gas NH/ME RCS 3rd Pty Mkting	0.00%
			30.49.02.72.908.25.21	R Gas Wxn 3rd Pty Mkting	15.00%
			30.49.02.72.908.58.21	Res Self-Install 3rd Pty Mkting	0.00%
			30.49.02.72.908.47.21	ESTAR Homes 3rd Pty Mkting	0.00%
			30.49.02.72.908.49.21	SCI Gas Custom 3rd Pty Mkting	11.00%
			30.49.02.72.908.50.21	C&I GasNetWks 3rd Pty Mkting	8.00%
			30.49.02.72.908.57.21	SC&I MultiFam 3rd Pty Mkting	16.00%
			30.49.02.72.908.36.21	Lg Gas Custom 3rd Pty Mkting	9.00%
					100.00%
ADD NEW ALLOCATOR					
30.49.02.72.908.00.95	801.95	EE 3rd Pty Admin - MA/NH Gas	30.49.02.72.908.01.14	Gas LowInc 3rd Pty Admin	11.00%
		--- NEW ---	30.49.02.72.908.29.14	R GasNetWks 3rd Pty Admin	30.00%
		--- NEW ---	30.49.02.72.908.25.14	R Gas Wxn 3rd Pty Admin	15.00%
		--- NEW ---	30.49.02.72.908.47.14	ESTAR Homes 3rd Pty Admin	0.00%
		--- NEW ---	30.49.02.72.908.49.14	SCI Gas Custom 3rd Pty Admin	11.00%
		--- NEW ---	30.49.02.72.908.50.14	C&I GasNetWks 3rd Pty Admin	8.00%
		--- NEW ---	30.49.02.72.908.57.14	SC&I MultiFam 3rd Pty Admin	16.00%
		--- NEW ---	30.49.02.72.908.36.14	Lg Gas Custom 3rd Pty Admin	9.00%
					100.00%

APPENDIX N

MASTER COST ALLOCATION GUIDELINES

Appendix – N1 Primary Allocators – Utility Companies

Appendix – N2 Non-Regulated Administration Only

Appendix – N3 Special Purpose Allocators

Appendix – N4 Building Facilities – Area Assignments

Unitil Corporation
Master Allocation Guidelines
Special Purpose Allocators
Effective January 1, 2011

	UES			FG&E			NU			GSG	USC	URI	URC	Usource	UC	Total	
	Capital	Seacoast	Total	Gas	Electric	Total	ME	NH	Total								
Vendor Payments:	<u>Allocated over All Operating Companies:</u>																
	R/C/A 3-factor allocator for all Operating Divisions		37.0%			27.0%			33.0%	3.0%						100.0%	
	<u>Allocated over Gas Divisions Only:</u>																
	R/C/A 3-factor allocator for Gas Divisions only			21.7%			37.0%	34.8%		6.5%						100.0%	
	<u>Allocated between NU and Granite only:</u>																
	R/C/A 3-factor allocator for Northern & Granite only						47.2%	44.5%		8.3%						100.0%	
	<u>Allocated between Electric Divisions only:</u>																
	R/C/A 3-factor allocator for Electric divisions only		68.5%		31.5%												100.0%
	<u>Allocated over Utility Divisions, not including Granite:</u>																
	R/C/A 3-factor allocator for Utility Divisions, excluding Granite		38.2%			27.8%			34.0%								100.0%
USC Time & Billing - Direct Chgs:	<u>Allocated over Utility Divisions, not including Granite:</u> (for invoices based on number of customers)																
	Number of Customers allocator for Utility Divisions, excluding Granite		43.0%			26.0%			31.0%								100.0%
	<u>Telephone Data Circuit Maintenance Costs:</u>																
	Operating Companies, plus Usource and USC		34.8%			25.4%			31.0%	2.8%	5.0%			1.0%			100.0%
	<u>Mailroom & Mailroom Maintenance Costs:</u>																
	Operating Companies, plus Usource, USC and URC		35.1%			25.6%			31.3%	2.8%	5.0%		0.1%	0.1%			100.0%
	<u>Remittance Processing & Related Maintenance:</u>																
	Customers		43.0%			25.3%			31.7%	0.0%							100.0%
	<u>Direct Charges Capitalization:</u>																
	Based on Utility Plant Assets		13.0%	19.0%	12.0%	16.0%	20.0%	16.0%		4.0%							100.0%
Intracompany:	Plant Allocated Items			43.95%	56.05%	53.18%	46.82%										
	Labor Allocated Items			50.93%	49.07%	48.53%	51.47%										
	Meter Allocated Items			35.06%	64.94%	48.49%	51.51%										
	Net Revenue Allocated Items			38.89%	61.11%	49.76%	50.24%										
	Number of Bills Related Items			28.78%	71.22%												
	Adjusted Plant Related Items (Interest/Dividend)			37.16%	62.84%												
Capitalization:	Plant Capitalization		46.70%	50.70%	35.10%	35.10%	36.70%	31.80%		9.60%							
	USC Time & Billing Capitalization		25.90%	25.90%	23.28%	23.28%	26.69%	26.69%		31.45%							
	Incentive Compensation (DOCs)		83.00%	78.00%	76.00%	76.00%	80.00%	81.00%		20.00%							
Reality:	<u>Allocation between divisions - Corporate and Call Center:</u>																
	Square Footage Allocations - Corporate Headquarters												80%				
	Square Footage Allocations - Call Center												20%				
	Square Footage Allocation for McGuire Street, Concord Land only - Property Tax Allocations		91.8%									8.2%				100.0%	
USC:	<u>Allocation of USC Pension and PBOP costs:</u>																
	Percentage billed to Affiliates		13.33%	19.18%	11.38%	17.88%	17.09%	17.26%		3.10%	0.46%	0.13%	0.18%	0.01%		100.0%	

Unitil - Building Facilities - Area Assignments - 2011

Date: January 1, 2011

Office Building	UES				Unitil MA (FGE)				Northern NH				Northern ME				Granite	Usource	USC	Hoteling	Common	TOTAL
	Office	Stkrn	Garage	DOC Tot	Office	Stkrn	Garage	DOC Tot	Office	Stkrn	Garage	DOC Tot	Office	Stkrn	Garage	DOC Tot						
Corporate Headquarters 6 Liberty Lane West, Hampton, NH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,751	-	-	43,751
Customer Service Center 5 McGuire Street, Concord, NH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,905	-	-	6,905
UES/Capital-DOC 1 McGuire Street, Concord, NH	2,443	6,782	11,302	20,527	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,379	-	8,227	30,133
Concord Combined 1 & 5 McGuire Street	2,443	6,782	11,302	20,527	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,284	-	8,227	37,038
UES/Seacoast-DOC 114 Drinkwater Road, Kensington, NH	3,249	8,400	3,800	15,449	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	724	3,139	19,312
UES/Seacoast-DOC 24 Witch Lane, Plaistow, NH	-	-	480	480	-	-	-	-	-	-	1,920	1,920	-	-	-	-	-	-	-	-	-	2,400
Fitchburg G&E - DOC 285 John Fitch Highway, Fitchburg, MA	-	-	-	-	9,748	18,626	11,624	39,998	-	-	-	-	-	-	-	-	-	-	-	1,745	13,029	54,772
Northern/NH - DOC 325 West Road, Portsmouth, NH	-	-	-	-	-	-	-	-	1,892	8,440	-	10,332	-	-	-	-	118	1,083	3,388	-	9,376	24,297
Northern/ME-DOC 1075 Forest Avenue, Portland, ME	-	-	-	-	-	-	-	-	-	-	-	-	3,233	4,481	1,560	9,274	151	-	-	1,101	3,110	13,636

Relative Percentage of Direct-Assigned Area (i.e. Excluding Hoteling and other Common area, where applicable)

Office Building	UES				Unitil MA (FGE)				Northern NH				Northern ME				Granite	Usource	USC	Hoteling	Common	TOTAL
	Office	Stkrn	Garage	DOC Tot	Office	Stkrn	Garage	DOC Tot	Office	Stkrn	Garage	DOC Tot	Office	Stkrn	Garage	DOC Tot						
Corporate Headquarters 6 Liberty Lane West, Hampton, NH	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%			100.00%
Customer Service Center 5 McGuire Street, Concord, NH	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%			100.00%
UES/Capital-DOC 1 McGuire Street, Concord, NH	11.15%	30.96%	51.59%	93.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.30%			100.00%
Concord Combined 1 & 5 McGuire Street	8.48%	23.54%	39.23%	71.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	28.75%			100.00%
UES/Seacoast-DOC 114 Drinkwater Road, Kensington, NH	21.03%	54.37%	24.60%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			100.00%
UES/Seacoast-DOC 24 Witch Lane, Plaistow, NH	0.00%	0.00%	20.00%	20.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	80.00%	80.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			100.00%
Fitchburg G&E - DOC 285 John Fitch Highway, Fitchburg, MA	0.00%	0.00%	0.00%	0.00%	24.37%	46.57%	29.06%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			100.00%
Northern/NH - DOC 325 West Road, Portsmouth, NH	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	12.68%	56.56%	0.00%	69.24%	0.00%	0.00%	0.00%	0.00%	0.79%	7.26%	22.71%			100.00%
Northern/ME-DOC 1075 Forest Avenue, Portland, ME	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	34.30%	47.54%	16.55%	98.40%	1.60%	0.00%	0.00%			100.00%

Unitil Realty Corp Corporate Headquarters Call Center	Sq Ft	
	43,751	80%
	10,550	20%
	54,401	100%
Unitil Energy Systems, Inc. - Macguire Street Property - Land Allocation only for Property Tax Allocations: Call Center (leased to Unitil Realty Corp -> subleased to Unitil Service Corp) Unitil Energy Systems, Inc.	Sq Ft	
	32,463	8.2%
	365,371	91.8%
	397,834	100.0%