

Attachment 1

Northern Utilities, Inc.
Calculation of Reconciliation of Permanent Changes in Delivery Rates

All Classes		Reference	
1	Reconciliation of Permanent Changes in Delivery Rates	\$ 759,078	Attachment 1-Page 4, Lines 199-208
2	Forecast Delivery (therms) May 2012 through April 2013	61,634,049	
3	Reconciliation of Permanent Changes in Delivery Rates (RPC)	<u>\$0.0123</u>	Line 1/ Line 2

Northern Utilities, Inc.
 New Hampshire Division
 Docket DG 11-069
 Reconciliation of Permanent Changes in Delivery Rates
 Attachment 1 (Revised)
 Page 2 of 6

Calculation of Recoupment

	Actual Aug ⁽¹⁾	Actual Sep	Actual Oct	Actual Summer	Actual Nov Winter	Actual Dec	Actual Jan	Actual Feb	Estimate Mar	Estimate Apr	Estimate May ⁽²⁾	Total
1 Revenue Drivers:												
2 Customer Units												
3 R6	492	1,626	1,606		1,582	1,542	1,534	1,540	1,506	1,490	1,122	1,404
4 R11	14	30	29		30	31	30	30	25	25	12	26
5 R5	6,385	19,289	19,295		19,530	19,632	19,752	19,351	20,053	20,210	13,145	17,664
6 R10	463	1,128	1,106		1,079	1,081	1,086	1,549	1,032	1,040	938	1,050
7 G/T 40	1,505	4,392	4,403		4,495	4,570	4,650	4,640	4,618	4,626	2,964	4,086
8 G/T 50	326	991	973		939	920	916	920	973	993	646	860
9 G/T 41	211	561	560		565	566	570	570	573	574	359	511
10 G/T 51	78	229	230		229	229	231	233	234	238	154	209
11 G/T 42	22	27	27		26	26	26	25	32	32	5	25
12 G/T 52	28	29	29		31	32	31	31	26	27	1	26
13 Total	9,523	28,302	28,258		28,506	28,629	28,826	28,889	29,073	29,256	19,346	25,861
52												
53 Therms - Total Delivery - Block 1												
54 R6	3,271	11,280	11,170	-	11,757	11,362	11,681	11,496	10,076	8,660	7,202	97,955
55 R11	100	230	225	-	251	248	253	259	209	207	106	2,088
56 R5	86,046	305,898	368,613	479,065	242,683	810,211	911,520	891,755	882,150	957,788	562,487	6,498,216
57 R10	6,039	16,937	20,442	24,909	15,791	46,885	51,626	71,340	51,610	51,242	27,062	383,881
58 G/T 40	21,463	68,073	93,900	-	211,529	253,121	305,483	306,275	288,075	268,437	144,756	1,961,112
59 G/T 50	12,812	42,371	39,858	-	42,363	43,071	45,851	46,012	43,326	43,610	30,588	389,862
60 G/T 41	89,034	277,457	362,562	450,116	364,038	1,082,671	1,763,046	1,734,813	1,723,483	1,324,072	431,288	9,602,580
61 G/T 51	57,505	175,785	171,864	121,279	74,555	223,633	248,316	245,616	241,805	244,943	157,120	1,962,421
62 G/T 42	180,428	296,433	307,477	27,451	359,733	508,383	552,559	489,630	666,330	555,283	22,660	3,966,367
63 G/T 52	755,931	815,981	972,676	55,676	1,063,178	1,278,870	1,411,255	1,256,657	1,252,517	1,296,211	34,129	10,193,082
64 Total	1,212,629	2,010,445	2,348,787	1,158,496	2,385,877	4,258,455	5,301,590	5,053,853	5,159,582	4,750,453	1,417,398	35,057,564
65												
66 Therms - Total Delivery - Block 2												
67 R6	1,696	7,380	7,199	-	15,992	21,651	37,394	36,143	28,098	19,989	9,509	185,052
68 R11	33	123	124	-	348	476	733	782	647	435	161	3,862
69 R5	5,686	14,963	19,760	184,447	119,223	574,542	1,516,818	1,441,844	1,477,416	1,039,944	222,571	6,617,215
70 R10	47	232	409	6,303	5,395	25,662	67,320	84,376	65,645	48,033	13,212	316,633
71 G/T 40	28,939	70,507	101,689	-	363,986	613,112	1,276,614	1,260,100	1,127,056	741,814	198,119	5,781,937
72 G/T 50	31,088	115,133	97,129	-	133,658	149,308	218,489	210,200	195,911	172,545	95,621	1,419,082
73 G/T 41	-	-	-	-	-	-	-	-	-	-	(0)	(0)
74 G/T 51	25,133	89,501	87,706	74,980	40,755	137,688	186,100	178,353	180,784	151,215	62,302	1,214,517
75 G/T 42	-	-	-	-	-	-	-	-	-	-	-	-
76 G/T 52	-	-	-	-	-	-	-	-	-	-	-	-
77 Total	92,622	297,839	314,016	265,730	679,357	1,522,439	3,303,468	3,211,798	3,075,557	2,173,975	601,496	15,538,297
78												
79 Permanent Rates Excluding Step:												
80 Dist Cust Charge												
81 R6	13.12	13.12	13.12	13.12	13.12	13.12	13.12	13.12	13.12	13.12	13.12	
82 R11	9.53	9.53	9.53	9.53	9.53	9.53	9.53	9.53	9.53	9.53	9.53	
83 R5	13.12	13.12	13.12	13.12	13.12	13.12	13.12	13.12	13.12	13.12	13.12	
84 R10	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	5.25	
85 G/T 40	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	
86 G/T 50	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	
87 G/T 41	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	
88 G/T 51	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	
89 G/T 42	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	
90 G/T 52	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	
91												
92 Dist Rate - Block 1												
93 R6	0.3149	0.3149	0.3149	0.3149	0.3149	0.3149	0.3149	0.3149	0.3149	0.3149	0.3149	
94 R11	0.2387	0.2387	0.2387	0.2387	0.2387	0.2387	0.2387	0.2387	0.2387	0.2387	0.2387	
95 R5	0.4213	0.4213	0.4213	0.4213	0.4213	0.4213	0.4213	0.4213	0.4213	0.4213	0.4213	
96 R10	0.1685	0.1685	0.1685	0.1685	0.1685	0.1685	0.1685	0.1685	0.1685	0.1685	0.1685	
97 G/T 40	0.2580	0.2580	0.2580	0.2580	0.2580	0.2580	0.2580	0.2580	0.2580	0.2580	0.2580	
98 G/T 50	0.2580	0.2580	0.2580	0.2580	0.2580	0.2580	0.2580	0.2580	0.2580	0.2580	0.2580	
99 G/T 41	0.1487	0.1487	0.1487	0.1487	0.1926	0.1926	0.1926	0.1926	0.1926	0.1926	0.1926	
100 G/T 51	0.1266	0.1266	0.1266	0.1266	0.1766	0.1766	0.1766	0.1766	0.1766	0.1766	0.1766	
101 G/T 42	0.1146	0.1146	0.1146	0.1146	0.1847	0.1847	0.1847	0.1847	0.1847	0.1847	0.1847	
102 G/T 52	0.0663	0.0663	0.0663	0.0663	0.1414	0.1414	0.1414	0.1414	0.1414	0.1414	0.1414	
103												
104 Dist Rate - Block 2												
105 R6	0.3149	0.3149	0.3149	0.3149	0.3149	0.3149	0.3149	0.3149	0.3149	0.3149	0.3149	
106 R11	0.2387	0.2387	0.2387	0.2387	0.2387	0.2387	0.2387	0.2387	0.2387	0.2387	0.2387	
107 R5	0.4213	0.4213	0.4213	0.4213	0.3658	0.3658	0.3658	0.3658	0.3658	0.3658	0.3658	
108 R10	0.1685	0.1685	0.1685	0.1685	0.1463	0.1463	0.1463	0.1463	0.1463	0.1463	0.1463	
109 G/T 40	0.2126	0.2126	0.2126	0.2126	0.2126	0.2126	0.2126	0.2126	0.2126	0.2126	0.2126	
110 G/T 50	0.2126	0.2126	0.2126	0.2126	0.2126	0.2126	0.2126	0.2126	0.2126	0.2126	0.2126	
111 G/T 41	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
112 G/T 51	0.0966	0.0966	0.0966	0.0966	0.1416	0.1416	0.1416	0.1416	0.1416	0.1416	0.1416	
113 G/T 42	-	-	-	-	-	-	-	-	-	-	-	
114 G/T 52	-	-	-	-	-	-	-	-	-	-	-	

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Page 3 of 6

Calculation of Recoupment	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	
	Aug ⁽¹⁾	Sep	Oct	Summer	Nov	Winter	Dec	Jan	Feb	Mar	Apr	May ⁽²⁾	Total
115													
116 Revenue (Units x Permanent Rates):													
117 Dist Cust Chg Revenue													
118 R6	\$ 6,451	\$ 21,333	\$ 21,071	\$ -	\$ 20,758	\$ 20,230	\$ 20,124	\$ 20,206	\$ 19,759	\$ 19,553	\$ 14,716	\$ 184,200	
119 R11	132	284	279	-	281	292	290	288	238	236	119	2,438	
120 R5	83,774	253,072	253,155	-	256,234	257,571	259,146	253,884	263,095	265,154	172,465	2,317,551	
121 R10	2,428	5,923	5,806	-	5,665	5,676	5,702	8,131	5,418	5,460	4,922	55,132	
122 G/T 40	45,152	131,756	132,093	-	134,853	137,113	139,489	139,200	138,554	138,793	88,910	1,225,912	
123 G/T 50	9,785	29,743	29,179	-	28,159	27,604	27,466	27,591	29,190	29,782	19,384	257,882	
124 G/T 41	18,959	50,469	50,388	-	50,883	50,964	51,342	51,327	51,584	51,673	32,296	459,886	
125 G/T 51	7,022	20,628	20,724	-	20,643	20,613	20,787	20,952	21,034	21,460	13,823	187,687	
126 G/T 42	6,657	8,100	8,061	-	7,800	7,800	7,800	7,500	9,714	9,731	1,635	74,798	
127 G/T 52	8,304	8,700	8,700	-	9,231	9,570	9,300	9,300	7,881	8,047	384	79,417	
128 Total	\$ 188,664	\$ 530,008	\$ 529,456	\$ -	\$ 534,508	\$ 537,433	\$ 541,445	\$ 538,380	\$ 546,468	\$ 549,888	\$ 348,653	\$ 4,844,902	
129													
130 Dist Therms Revenue													
131 R6	\$ 1,564	\$ 5,876	\$ 5,784	\$ -	\$ 8,738	\$ 10,396	\$ 15,454	\$ 15,002	\$ 12,021	\$ 9,022	\$ 5,262	\$ 89,119	
132 R11	32	84	83	-	143	173	235	248	204	153	64	1,420	
133 R5	38,647	135,179	163,622	279,538	145,854	551,509	938,875	903,123	912,088	783,928	318,392	5,170,755	
134 R10	1,025	2,893	3,513	5,259	3,450	11,654	18,548	24,365	18,300	15,661	6,493	111,163	
135 G/T 40	11,690	32,553	45,845	-	131,958	195,653	350,223	346,916	313,936	226,966	79,467	1,735,207	
136 G/T 50	9,915	35,409	30,933	-	39,345	42,855	58,280	56,560	52,829	47,934	28,221	402,281	
137 G/T 41	13,239	41,258	53,913	66,932	70,114	208,522	339,563	334,125	331,943	255,016	83,066	1,797,691	
138 G/T 51	9,708	30,900	30,230	22,597	18,937	58,990	70,204	68,631	68,302	64,669	36,569	479,738	
139 G/T 42	20,677	33,971	35,237	3,146	66,443	93,898	102,058	90,435	123,071	102,561	4,185	675,682	
140 G/T 52	50,118	54,100	64,488	3,691	150,333	180,832	199,551	177,691	177,106	183,284	4,826	1,246,022	
141 Total	\$ 156,615	\$ 372,222	\$ 433,650	\$ 381,163	\$ 635,315	\$ 1,354,484	\$ 2,092,992	\$ 2,017,095	\$ 2,009,800	\$ 1,689,195	\$ 566,546	\$ 11,709,078	
142													
143 Revenue - Total Distribution (Cust*Therm)													
144 R6	\$ 8,015	\$ 27,209	\$ 26,855	\$ -	\$ 29,496	\$ 30,626	\$ 35,577	\$ 35,207	\$ 31,780	\$ 28,574	\$ 19,979	\$ 273,318	
145 R11	164	368	362	-	424	464	525	537	442	389	183	3,859	
146 R5	122,421	388,251	416,777	279,538	402,088	809,080	1,198,021	1,157,007	1,175,184	1,049,082	490,857	7,488,306	
147 R10	3,454	8,816	9,319	5,259	9,115	17,331	24,250	32,496	23,718	21,122	11,415	166,295	
148 G/T 40	56,841	164,309	177,938	-	266,811	332,766	489,712	486,116	452,490	365,759	168,377	2,961,119	
149 G/T 50	19,699	65,152	60,112	-	67,504	70,459	85,746	84,151	82,019	77,716	47,604	660,163	
150 G/T 41	32,199	91,727	104,301	66,932	120,997	259,487	390,905	385,452	383,527	306,689	115,362	2,257,577	
151 G/T 51	16,730	51,528	50,955	22,597	39,581	79,603	90,992	89,583	89,336	86,129	50,392	667,425	
152 G/T 42	27,334	42,071	43,298	3,146	74,243	101,698	109,858	97,935	132,785	112,292	5,820	750,480	
153 G/T 52	58,422	62,800	73,188	3,691	159,564	190,402	208,851	186,991	184,987	191,331	5,210	1,325,438	
154 Total Permanent Base Distribution Revenue	\$ 345,279	\$ 902,231	\$ 963,105	\$ 381,163	\$ 1,169,823	\$ 1,891,916	\$ 2,634,437	\$ 2,555,475	\$ 2,556,268	\$ 2,239,083	\$ 915,199	\$ 16,553,980	
155													
156 Actual Revenue													
157													
158 R6	\$ 6,669	\$ 22,858	\$ 22,551	\$ -	\$ 25,558	\$ 26,909	\$ 32,285	\$ 31,841	\$ 28,183	\$ 24,680	\$ 17,005	\$ 238,540	
159 R11	138	316	311	-	380	420	488	502	413	355	164	3,486	
160 R5	100,579	322,606	351,832	279,538	602,431	731,272	1,086,231	1,049,199	1,063,244	954,356	445,162	6,706,911	
161 R10	2,862	7,598	8,217	5,259	13,714	17,000	24,136	32,246	23,677	21,014	10,764	161,228	
162 G/T 40	42,033	121,286	137,372	-	239,030	311,798	483,509	479,824	442,670	347,595	149,771	2,754,888	
163 G/T 50	17,373	58,597	53,344	-	61,812	65,240	81,724	79,980	76,856	72,033	43,840	610,798	
164 G/T 41	25,319	73,130	85,135	66,932	179,236	276,100	428,440	422,120	419,760	330,551	118,031	2,357,820	
165 G/T 51	15,481	48,122	47,443	22,597	62,155	86,237	100,193	98,358	98,020	93,778	54,086	703,873	
166 G/T 42	28,316	44,120	45,474	3,146	82,649	109,196	118,110	105,157	142,690	120,295	5,957	801,964	
167 G/T 52	78,543	84,558	99,381	3,691	178,406	206,957	227,324	203,284	201,439	208,374	5,632	1,493,897	
168 Total Actual Revenue	\$ 317,313	\$ 783,190	\$ 851,059	\$ -	\$ 1,445,370	\$ 1,831,127	\$ 2,582,441	\$ 2,502,512	\$ 2,496,952	\$ 2,173,030	\$ 850,412	\$ 15,833,405	
169													
170 Recoupment (Permanent Revenue - Actual Revenue)													
171 R6	\$ 1,347	\$ 4,351	\$ 4,304	\$ -	\$ 3,938	\$ 3,716	\$ 3,292	\$ 3,366	\$ 3,597	\$ 3,894	\$ 2,973	\$ 34,779	
172 R11	26	53	52	-	44	44	37	35	29	34	18	373	
173 R5	21,842	65,645	64,945	279,538	(200,343)	77,808	111,791	107,808	111,940	94,726	45,695	781,395	
174 R10	591	1,218	1,102	5,259	(4,599)	331	114	250	41	107	651	5,067	
175 G/T 40	14,808	43,022	40,566	-	27,781	20,968	6,202	6,292	9,820	18,165	18,606	206,231	
176 G/T 50	2,326	6,555	6,768	-	5,693	5,219	4,022	4,170	5,164	5,683	3,765	49,365	
177 G/T 41	6,880	18,597	19,166	66,932	(58,239)	(16,613)	(37,535)	(36,668)	(36,233)	(23,862)	(2,669)	(100,243)	
178 G/T 51	1,249	3,406	3,512	22,597	(6,634)	(9,201)	(8,776)	(8,684)	(8,684)	(7,648)	(3,694)	(36,447)	
179 G/T 42	(982)	(2,048)	(2,176)	3,146	(8,406)	(7,497)	(8,253)	(7,223)	(9,905)	(8,003)	(137)	(51,484)	
180 G/T 52	(20,120)	(21,758)	(26,193)	3,691	(18,842)	(16,555)	(18,473)	(16,293)	(16,452)	(17,043)	(422)	(168,459)	
181 Total Recoupment	\$ 27,966	\$ 119,040	\$ 112,047	\$ 381,163	\$ (275,546)	\$ 60,789	\$ 51,996	\$ 52,963	\$ 59,316	\$ 66,054	\$ 64,787	\$ 720,575	

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Page 4 of 6

Calculation of Recoupment			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	
			Aug ⁽¹⁾	Sep	Oct	Summer	Nov Winter	Dec	Jan	Feb	Mar	Apr	May ⁽²⁾	Total
182														
183	Lost Income per Therm Factor (P.6, L.3)		0.00081	0.00113	0.00097	0.00044	0.00088	0.00064	0.00063	0.00088	0.00064	0.00066	0.00137	
184	(Factor above X Therms)													
185	Lost Income Revenue													
186	R6		\$ 4	\$ 21	\$ 18	\$ -	\$ 24	\$ 21	\$ 31	\$ 42	\$ 24	\$ 19	\$ 23	\$ 227
187	R11		0	0	0	-	1	0	1	1	1	0	0	5
188	R5		74	362	378	293	317	890	1,532	2,046	1,501	1,312	1,072	9,777
189	R10		5	19	20	14	19	47	75	137	75	65	55	530
190	G/T 40		41	156	190	-	505	557	998	1,373	900	663	468	5,852
191	G/T 50		36	178	133	-	154	124	167	225	152	142	172	1,482
192	G/T 41		72	313	353	199	319	696	1,112	1,521	1,096	869	589	7,140
193	G/T 51		67	299	253	87	101	232	274	372	269	260	300	2,513
194	G/T 42		146	334	299	12	315	327	349	429	424	365	31	3,031
195	G/T 52		613	920	946	25	932	822	890	1,102	797	851	47	7,945
196	Total Lost Revenue		\$ 1,059	\$ 2,603	\$ 2,591	\$ 630	\$ 2,688	\$ 3,715	\$ 5,428	\$ 7,248	\$ 5,239	\$ 4,547	\$ 2,756	\$ 38,503
197														
198	Total Recoupment (Permanent Revenue - Actual Revenue + Lost Income)													
199	1	R6	\$ 1,351	\$ 4,372	\$ 4,322	\$ -	\$ 3,963	\$ 3,738	\$ 3,323	\$ 3,408	\$ 3,621	\$ 3,913	\$ 2,996	\$ 35,006
200	2	R11	26	53	52	-	45	45	38	36	30	34	19	378
201	3	R5	21,917	66,007	65,323	279,831	(200,026)	78,698	113,322	109,854	113,441	96,038	46,766	791,172
202	4	R10	596	1,237	1,122	5,273	(4,580)	378	189	386	115	172	706	5,597
203	5	G/T 40	14,849	43,179	40,757	-	28,286	21,524	7,200	7,666	10,720	18,828	19,074	212,083
204	6	G/T 50	2,362	6,732	6,901	-	5,847	5,343	4,188	4,395	5,316	5,825	3,937	50,847
205	7	G/T 41	6,952	18,910	19,519	67,131	(57,920)	(15,917)	(36,423)	(35,147)	(35,137)	(22,992)	(2,081)	(93,103)
206	8	G/T 51	1,316	3,705	3,764	22,684	(22,474)	(6,402)	(8,927)	(8,404)	(8,415)	(7,388)	(3,394)	(33,934)
207	9	G/T 42	(836)	(1,714)	(1,877)	3,158	(8,091)	(7,171)	(7,904)	(6,793)	(9,481)	(7,639)	(106)	(48,453)
208	10	G/T 52	(19,507)	(20,858)	(25,246)	3,716	(17,909)	(15,733)	(17,583)	(15,191)	(15,655)	(16,192)	(376)	(160,514)
209	Total Recoupment		\$ 29,026	\$ 121,643	\$ 114,638	\$ 381,793	\$ (272,859)	\$ 64,504	\$ 57,424	\$ 60,211	\$ 64,555	\$ 70,600	\$ 67,543	\$ 759,078

(1) August has been adjusted to reflect rates going into affect August 1, 2011 and affecting bills rendered after August 1
(2) Reflects amounts recorded in May related to April usage

Recoupment of Lost Income

		Page 6 of 6																	
		Aug ⁽¹⁾	Sep	Oct	Nov	Summer	Winter	Dec	Jan	Feb	Mar	Apr	May ⁽²⁾	Total					
210 R11																			
211																			
212	Non Discounted Rate																		
213	Dist Cust Charge	13.12	14	30	29	-	30	31	30	30	25	25	12	256					
214	Dist Therms - Block 1	0.3149	100	230	225	-	251	248	253	259	209	207	106	2,088					
215	Dist Therms - Block 2	0.3149	33	123	124	-	348	476	733	782	647	435	161	3,862					
216																			
217	Non Discounted Revenue																		
218	Dist Cust Charge	\$	182	\$	391	\$	387	\$	401	\$	397	\$	324	\$	164	\$	3,357		
219	Dist Therms - Block 1		32		72		79		80		82		65		33		658		
220	Dist Therms - Block 2		10		39		110		231		246		137		51		1,216		
221		\$	224	\$	502	\$	576	\$	629	\$	709	\$	597	\$	526	\$	248	\$	5,230
222	Discounted Rate																		
223	Dist Cust Charge	9.53	14	30	29	-	30	31	30	30	25	25	12	256					
224	Dist Therms - Block 1	0.2387	100	230	225	-	251	248	253	259	209	207	106	2,088					
225	Dist Therms - Block 2	0.2387	33	123	124	-	348	476	733	782	647	435	161	3,862					
226																			
227	Discounted Revenue																		
228	Dist Cust Charge	\$	132	\$	284	\$	279	\$	292	\$	290	\$	238	\$	236	\$	119	\$	2,438
229	Dist Therms - Block 1		24		55		60		59		60		49		25		499		
230	Dist Therms - Block 2		8		29		83		114		175		104		38		922		
231		\$	164	\$	368	\$	424	\$	464	\$	525	\$	442	\$	389	\$	183	\$	3,859
232																			
233	Lost Income (L.221-L.231)	\$	60	\$	134	\$	132	\$	184	\$	188	\$	155	\$	138	\$	65	\$	1,372
234																			
235																			
236																			
237	Non Discounted Rate																		
238	Dist Cust Charge	9.50	14	30	29	-	30	31	30	30	25	25	12	256					
239	Dist Therms - Block 1	0.4360	100	230	225	-	251	248	253	259	209	207	106	2,088					
240	Dist Therms - Block 2	0.3375	33	123	124	-	348	476	733	782	647	435	161	3,862					
241																			
242	Non Discounted Revenue																		
243	Dist Cust Charge	\$	131	\$	283	\$	278	\$	289	\$	288	\$	237	\$	235	\$	118	\$	2,431
244	Dist Therms - Block 1		44		100		98		110		113		90		46		911		
245	Dist Therms - Block 2		11		42		117		247		264		147		54		1,303		
246		\$	186	\$	425	\$	418	\$	559	\$	664	\$	547	\$	472	\$	219	\$	4,644
247	Discounted Rate																		
248	Dist Cust Charge	6.90	14	30	29	-	30	31	30	30	25	25	12	256					
249	Dist Therms - Block 1	0.3377	100	230	225	-	251	248	253	259	209	207	106	2,088					
250	Dist Therms - Block 2	0.2628	33	123	124	-	348	476	733	782	647	435	161	3,862					
251																			
252	Discounted Revenue																		
253	Dist Cust Charge	\$	95	\$	206	\$	204	\$	210	\$	209	\$	172	\$	171	\$	86	\$	1,765
254	Dist Therms - Block 1		34		78		85		85		87		70		36		705		
255	Dist Therms - Block 2		9		32		91		125		206		114		42		1,015		
256		\$	138	\$	316	\$	311	\$	488	\$	502	\$	413	\$	355	\$	164	\$	3,485
257																			
258	Lost Income (L.246-L.256)	\$	48	\$	109	\$	127	\$	139	\$	163	\$	134	\$	117	\$	55	\$	1,159
259																			
260	Recoupment Lost Income (L.233-L.258)	\$	12	\$	25	\$	24	\$	26	\$	25	\$	21	\$	21	\$	10	\$	213
261																			

Recoupment of Lost Income

		Nov																							
		Aug ⁽¹⁾	Sep	Oct	Summer	Winter	Dec	Jan	Feb	Mar	Apr	May ⁽²⁾	Total												
262	R10																								
263		New Rates																							
264	Non Discounted Rate																								
265	Dist Cust Charge	13.12	463	1,128	1,106	-	1,079	1,081	1,086	1,549	1,032	1,040	938	10,501											
266	Dist Therms - Block 1	0.4213	6,039	16,937	20,442	24,909	15,791	46,885	51,626	71,340	51,610	51,242	27,062	383,881											
267	Dist Therms - Block 2 (Summer)	0.4213	47	232	409	6,303								6,991											
268	Dist Therms - Block 2 (Winter)	0.3658					5,395	25,662	67,320	84,376	65,645	48,033	13,212	309,643											
269																									
270	Non Discounted Revenue																								
271	Dist Cust Charge	\$	6,069	\$	14,801	\$	14,508	\$	-	\$	14,157	\$	14,185	\$	14,250	\$	20,321	\$	13,540	\$	13,646	\$	12,301	\$	137,778
272	Dist Therms - Block 1		2,544		7,136		8,612		10,494		6,653		19,753		21,750		30,056		21,743		21,588		11,401		161,729
273	Dist Therms - Block 2		20		98		172		2,656		1,974		9,387		24,626		30,865		24,013		17,570		4,833		116,212
274		\$	8,633	\$	22,034	\$	23,293	\$	13,149	\$	22,783	\$	43,325	\$	60,625	\$	81,241	\$	59,296	\$	52,804	\$	28,535	\$	415,719
275	Discounted Rate																								
276	Dist Cust Charge	5.25	463	1,128	1,106	-	1,079	1,081	1,086	1,549	1,032	1,040	938	10,501											
277	Dist Therms - Block 1	0.1685	6,039	16,937	20,442	24,909	15,791	46,885	51,626	71,340	51,610	51,242	27,062	383,881											
278	Dist Therms - Block 2 (Summer)	0.1685	47	232	409	6,303								6,991											
279	Dist Therms - Block 2 (Winter)	0.1463					5,395	25,662	67,320	84,376	65,645	48,033	13,212	309,643											
280																									
281	Discounted Revenue																								
282	Dist Cust Charge	\$	2,428	\$	5,923	\$	5,806	\$	-	\$	5,665	\$	5,676	\$	5,702	\$	8,131	\$	5,418	\$	5,460	\$	4,922	\$	55,132
283	Dist Therms - Block 1		1,018		2,854		3,444		4,197		2,661		7,900		8,699		12,021		8,696		8,634		4,560		64,684
284	Dist Therms - Block 2		8		39		69		1,062		789		3,754		9,849		12,344		9,604		7,027		1,933		46,479
285		\$	3,454	\$	8,816	\$	9,319	\$	5,259	\$	9,115	\$	17,331	\$	24,250	\$	32,496	\$	23,718	\$	21,122	\$	11,415	\$	166,295
286																									
287	Lost Income (L.274-L.285)	\$	5,179	\$	13,219	\$	13,974	\$	7,890	\$	13,668	\$	25,994	\$	36,375	\$	48,745	\$	35,578	\$	31,682	\$	17,120	\$	249,425
288																									
289																									
290		Old Rates																							
291	Non Discounted Rate																								
292	Dist Cust Charge	9.50	463	1,128	1,106	-	1,079	1,081	1,086	1,549	1,032	1,040	938	10,501											
293	Dist Therms - Block 1	0.4395	6,039	16,937	20,442	24,909	15,791	46,885	51,626	71,340	51,610	51,242	27,062	383,881											
294	Dist Therms - Block 2	0.3283	47	232	409	6,303	5,395	25,662	67,320	84,376	65,645	48,033	13,212	316,633											
295																									
296	Non Discounted Revenue																								
297	Dist Cust Charge	\$	4,394	\$	10,717	\$	10,505	\$	-	\$	10,251	\$	10,271	\$	10,318	\$	14,714	\$	9,804	\$	9,881	\$	8,907	\$	99,763
298	Dist Therms - Block 1		2,654		7,444		8,984		10,947		6,940		20,606		22,690		31,354		22,682		22,521		11,894		168,716
299	Dist Therms - Block 2		15		76		134		2,069		1,771		8,425		22,101		27,701		21,551		15,769		4,337		103,951
300		\$	7,064	\$	18,237	\$	19,624	\$	13,017	\$	18,962	\$	39,302	\$	55,109	\$	73,768	\$	54,038	\$	48,170	\$	25,138	\$	372,429
301	Discounted Rate																								
302	Dist Cust Charge	3.80	463	1,128	1,106	-	1,079	1,081	1,086	1,549	1,032	1,040	938	10,501											
303	Dist Therms - Block 1	0.1934	6,039	16,937	20,442	24,909	15,791	46,885	51,626	71,340	51,610	51,242	27,062	383,881											
304	Dist Therms - Block 2	0.1489	47	232	409	6,303	5,395	25,662	67,320	84,376	65,645	48,033	13,212	316,633											
305																									
306	Discounted Revenue																								
307	Dist Cust Charge	\$	1,758	\$	4,287	\$	4,202	\$	-	\$	4,100	\$	4,109	\$	4,127	\$	5,886	\$	3,922	\$	3,952	\$	3,563	\$	39,905
308	Dist Therms - Block 1		1,168		3,276		3,953		4,817		3,054		9,068		9,984		13,797		9,981		9,910		5,234		74,243
309	Dist Therms - Block 2		7		35		61		939		803		3,821		10,024		12,564		9,775		7,152		1,967		47,147
310		\$	2,933	\$	7,597	\$	8,217	\$	5,756	\$	7,958	\$	16,997	\$	24,136	\$	32,246	\$	23,677	\$	21,014	\$	10,764	\$	161,294
311																									
312	Lost Income (L.95-L.105)	\$	4,131	\$	10,640	\$	11,407	\$	7,261	\$	11,004	\$	22,305	\$	30,973	\$	41,522	\$	30,360	\$	27,156	\$	14,374	\$	211,135
313																									
314	Recoupment Lost Income (L.82-L.107)	\$	1,048	\$	2,579	\$	2,567	\$	630	\$	2,664	\$	3,689	\$	5,402	\$	7,222	\$	5,218	\$	4,526	\$	2,746	\$	38,290
315																									
316	Total Recoupment Lost Income (L.109-L.55)	\$	1,059	\$	2,603	\$	2,591	\$	630	\$	2,688	\$	3,715	\$	5,428	\$	7,248	\$	5,239	\$	4,547	\$	2,756	\$	38,503
317																									
318	Total Billed Therms		1,305,251		2,308,284		2,662,803		1,424,226		3,065,234		5,780,894		8,605,058		8,265,651		8,235,138		6,924,429		2,018,894		50,595,862
319																									
320	Lost Income per Therm Factor (L.111/L.113)	\$	0.0008	\$	0.0011	\$	0.0010	\$	0.0004	\$	0.0009	\$	0.0006	\$	0.0006	\$	0.0009	\$	0.0006	\$	0.0007	\$	0.0014		

Attachment 2

Northern Utilities, Inc
Calculation of Rate Case Expense Rate

		<u>Reference</u>
1	Rate Case Expense	\$ 281,484 Invoices-Summary
2	Forecast Delivery (therms) May 2012 through April 2013	<u>61,634,049</u>
3	Rate Case Expense Rate	\$0.0046 Line 1/ Line 2

Summary

NORTHERN UTILITIES, INC.-NEW HAMPSHIRE DIVISION
RATE CASE COST INVOICES
11-069
INVOICE REFERENCE
(Actuals Through February 29, 2012)
(Orr & Reno P.A. Estimate of \$3,000 for March and April 2012)

<u>Legal</u>	<u>Total Amount</u>	<u>Tab</u>
ORR & RENO P.A.	\$30,996.93	1
<u>Cost of Equity</u>		
FINANCO INC.	\$16,250.00	2
<u>Accounting Cost Study</u>		
MANAGEMENT APPLICATIONS (MAC)	\$49,782.23	3
<u>Marginal Cost Study</u>		
MANAGEMENT APPLICATIONS (MAC)	\$26,352.22	3
<u>Depreciation</u>		
MANAGEMENT APPLICATIONS (MAC)	\$54,923.33	3
<u>Lead-Lag Study</u>		
MANAGEMENT APPLICATIONS (MAC)	\$20,737.50	3
<u>Rate Design</u>		
MANAGEMENT APPLICATIONS (MAC)	\$47,649.72	3
<u>Total MAC</u>	<u>\$199,445.00</u>	
<u>Temporary Help</u>		
KROLL, BECKER & WING LLC	\$12,047.29	4
UNITIL SERVICE CORP. TEMP TIME CHANGES	\$4,706.65	4
<u>Printing</u>		
IKON OFFICE SOLUTIONS	\$6,958.04	5
<u>Publishing</u>		
UNION LEADER	\$553.35	6
<u>Misc.</u>		
CURRAN LOGISTICS LLC	\$225.30	7
SUSAN J ROBIDAS CSR	\$304.74	
UNITED PARCEL SERVICE	\$396.47	
<u>Consultant</u>		
NHPUC Consultant-Woolridge	\$9,600.00	8
<u>TOTAL</u>	<u>\$281,483.77</u>	

NORTHERN UTILITIES, INC.-NEW HAMPSHIRE DIVISION
RATE CASE COST INVOICES
DG 11-069
INVOICE REFERENCE
(Actuals Through February 29, 2012)
(Orr & Reno P.A. Estimate of \$3,000 for March and April 2012)

CATEGORY	DATE OF SERVICE	DESCRIPTION	AMOUNT	INVOICE REFERENCE
Legal				TAB 1
	Apr-11	ORR & RENO P.A.	\$11,550.00	1
	May-11	ORR & RENO P.A.	\$1,975.00	6
	Jun-11	ORR & RENO P.A.	\$3,782.55	8
	Jul-11	ORR & RENO P.A.	\$1,152.75	11
	Aug-11	ORR & RENO P.A.	\$150.00	14
	Sep-11	ORR & RENO P.A.	\$3,026.63	16
	Oct-11	ORR & RENO P.A.	\$390.00	19
	Oct-11	ORR & RENO P.A.	\$90.00	21
	Dec-11	ORR & RENO P.A.	\$1,800.00	23
	Jan-12	ORR & RENO P.A.	\$3,690.00	27
	Feb-12	ORR & RENO P.A.	\$390.00	30
	Mar-12	ORR & RENO P.A. (ESTIMATE)	\$1,500.00	
	Apr-12	ORR & RENO P.A. (ESTIMATE)	\$1,500.00	
		<u>TOTAL ORR & RENO P.A.</u>	<u>\$30,996.93</u>	
Cost of Equity				TAB 2
	Feb-11	FINANCO INC.	\$7,575.00	1
	Mar-11	FINANCO INC.	\$5,100.00	2
	Apr-11	FINANCO INC.	\$3,575.00	3
		<u>TOTAL FINANCO INC.</u>	<u>\$16,250.00</u>	

NORTHERN UTILITIES, INC.-NEW HAMPSHIRE DIVISION
RATE CASE COST INVOICES
DG 11-069
INVOICE REFERENCE
(Actuals Through February 29, 2012)
(Orr & Reno P.A. Estimate of \$3,000 for March and April 2012)

CATEGORY	DATE OF SERVICE	DESCRIPTION	AMOUNT	INVOICE REFERENCE
Accounting Cost Study				TAB 3
	Jan-11	MANAGEMENT APPLICATIONS (MAC)	\$2,857.50	1
	Feb-11	MANAGEMENT APPLICATIONS	\$11,186.25	4
	Mar-11	MANAGEMENT APPLICATIONS	\$6,870.00	8
	Apr-11	MANAGEMENT APPLICATIONS	\$9,970.00	12
	May-11	MANAGEMENT APPLICATIONS	\$765.00	16
	Jun-11	MANAGEMENT APPLICATIONS	\$918.75	19
	Jul-11	MANAGEMENT APPLICATIONS	\$4,023.75	22
	Aug-11	MANAGEMENT APPLICATIONS	\$3,498.75	25
	Sep-11	MANAGEMENT APPLICATIONS	\$4,022.23	28
	Oct-11	MANAGEMENT APPLICATIONS	\$1,680.00	30
	Dec-11	MANAGEMENT APPLICATIONS	\$1,680.00	33
	Jan-12	MANAGEMENT APPLICATIONS	\$2,310.00	36
		<u>TOTAL MAC ACCOUNTING COST STUDY/RATE DESIGN</u>	<u>\$49,782.23</u>	
Marginal Cost Study				
	Feb-11	MANAGEMENT APPLICATIONS (MAC)	\$906.25	1
	Mar-11	MANAGEMENT APPLICATIONS	\$1,995.00	4
	Apr-11	MANAGEMENT APPLICATIONS	\$19,902.50	7
	Jul-11	MANAGEMENT APPLICATIONS	\$132.50	13
	Aug-11	MANAGEMENT APPLICATIONS	\$495.00	15
	Sep-11	MANAGEMENT APPLICATIONS	\$1,564.72	18
	Oct-11	MANAGEMENT APPLICATIONS	\$782.50	20
	Nov-11	MANAGEMENT APPLICATIONS	\$573.75	22
		<u>TOTAL MAC MARGINAL COST STUDY/RATE DESIGN</u>	<u>\$26,352.22</u>	

NORTHERN UTILITIES, INC.-NEW HAMPSHIRE DIVISION
RATE CASE COST INVOICES
DG 11-069
INVOICE REFERENCE
(Actuals Through February 29, 2012)
(Orr & Reno P.A. Estimate of \$3,000 for March and April 2012)

CATEGORY	DATE OF SERVICE	DESCRIPTION	AMOUNT	INVOICE REFERENCE
Depreciation				
	Jan-11	MANAGEMENT APPLICATIONS (MAC)	\$337.50	1
	Feb-11	MANAGEMENT APPLICATIONS	\$4,552.08	3
	Mar-11	MANAGEMENT APPLICATIONS	\$8,813.75	7
	Apr-11	MANAGEMENT APPLICATIONS	\$19,676.25	13
	Aug-11	MANAGEMENT APPLICATIONS	\$5,310.00	17
	Sep-11	MANAGEMENT APPLICATIONS	\$1,181.25	20
	Dec-11	MANAGEMENT APPLICATIONS	\$5,805.00	22
	Jan-12	MANAGEMENT APPLICATIONS	\$9,247.50	25
		<u>TOTAL MAC DEPRECIATION</u>	<u>\$54,923.33</u>	
Lead-Lag Study				
	Mar-11	MANAGEMENT APPLICATIONS (MAC)	\$945.00	1
	Apr-11	MANAGEMENT APPLICATIONS	\$2,730.00	3
	May-11	MANAGEMENT APPLICATIONS	\$3,675.00	6
	Jun-11	MANAGEMENT APPLICATIONS	\$7,743.75	8
	Jul-11	MANAGEMENT APPLICATIONS	\$3,753.75	11
	Sep-11	MANAGEMENT APPLICATIONS	\$840.00	13
	Oct-11	MANAGEMENT APPLICATIONS	\$210.00	15
	Dec-11	MANAGEMENT APPLICATIONS	\$630.00	17
	Feb-12	MANAGEMENT APPLICATIONS	\$210.00	19
		<u>TOTAL MAC LEAD-LAG STUDY</u>	<u>\$20,737.50</u>	

NORTHERN UTILITIES, INC.-NEW HAMPSHIRE DIVISION
RATE CASE COST INVOICES
DG 11-069
INVOICE REFERENCE
(Actuals Through February 29, 2012)
(Orr & Reno P.A. Estimate of \$3,000 for March and April 2012)

CATEGORY	DATE OF SERVICE	DESCRIPTION	AMOUNT	INVOICE REFERENCE
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Rate Design

Feb-11	MANAGEMENT APPLICATIONS (MAC)	\$2,580.00	1
Mar-11	MANAGEMENT APPLICATIONS	\$2,662.50	4
Apr-11	MANAGEMENT APPLICATIONS	\$5,662.50	7
Aug-10	MANAGEMENT APPLICATIONS	\$7,425.00	10
Sep-11	MANAGEMENT APPLICATIONS	\$13,303.47	12
Oct-11	MANAGEMENT APPLICATIONS	\$2,970.00	15
Dec-11	MANAGEMENT APPLICATIONS	\$6,498.75	17
Jan-12	MANAGEMENT APPLICATIONS	\$6,547.50	19

TOTAL MAC RATE DESIGN

\$47,649.72

TOTAL MAC

\$199,445.00

Temporary Help

TAB 4

Feb-11	KROLL, BECKER & WING LLC	\$1,212.15	1
Mar-11	KROLL, BECKER & WING LLC	\$1,428.18	9
Mar-11	KROLL, BECKER & WING LLC	\$468.06	10
Mar-11	KROLL, BECKER & WING LLC	\$168.02	17
Apr-11	KROLL, BECKER & WING LLC	\$327.04	20
Apr-11	KROLL, BECKER & WING LLC	\$471.06	23
Apr-11	KROLL, BECKER & WING LLC	\$468.06	26
Apr-11	KROLL, BECKER & WING LLC	\$676.30	29
May-11	KROLL, BECKER & WING LLC	\$867.19	32
May-11	KROLL, BECKER & WING LLC	\$872.64	35

NORTHERN UTILITIES, INC.-NEW HAMPSHIRE DIVISION
RATE CASE COST INVOICES
DG 11-069
INVOICE REFERENCE
(Actuals Through February 29, 2012)
(Orr & Reno P.A. Estimate of \$3,000 for March and April 2012)

CATEGORY	DATE OF SERVICE	DESCRIPTION	AMOUNT	INVOICE REFERENCE
	May-11	KROLL, BECKER & WING LLC	\$441.77	38
	May-11	KROLL, BECKER & WING LLC	\$676.30	41
	Jun-11	KROLL, BECKER & WING LLC	\$867.19	44
	Jun-11	KROLL, BECKER & WING LLC	\$856.28	47
	Jun-11	KROLL, BECKER & WING LLC	\$610.85	50
	Jun-11	KROLL, BECKER & WING LLC	\$867.19	53
	Jul-11	KROLL, BECKER & WING LLC	\$769.01	56
		<u>TOTAL KROLL, BECKER & WING LLC</u>	<u>\$12,047.29</u>	
	Jan-11	UNITIL SERVICE CORP. TEMP TIME CHANGES	\$1,234.76	
	Feb-11	UNITIL SERVICE CORP. TEMP TIME CHANGES	\$1,078.41	
	Mar-11	UNITIL SERVICE CORP. TEMP TIME CHANGES	\$1,572.78	
	Apr-11	UNITIL SERVICE CORP. TEMP TIME CHANGES	\$820.70	
		<u>TOTAL UNITIL SERVICE CORP. TEMP TIME CHANGES</u>	<u>\$4,706.65</u>	
		<u>TOTAL TEMPORARY STAFFING</u>	<u>\$16,753.94</u>	
Printing	Apr-11	IKON OFFICE SOLUTIONS	\$2,738.32	TAB 5 1
	Apr-11	IKON OFFICE SOLUTIONS	\$4,219.72	3
		<u>TOTAL IKON OFFICE SOLUTIONS</u>	<u>\$6,958.04</u>	

NORTHERN UTILITIES, INC.-NEW HAMPSHIRE DIVISION
RATE CASE COST INVOICES
DG 11-069
INVOICE REFERENCE
(Actuals Through February 29, 2012)
(Orr & Reno P.A. Estimate of \$3,000 for March and April 2012)

CATEGORY	DATE OF SERVICE	DESCRIPTION	AMOUNT	INVOICE REFERENCE
Publishing				TAB 6
	Jun-11	UNION LEADER	\$553.35	1
		<u>TOTAL PUBLISHING</u>	<u>\$553.35</u>	
Misc.				TAB 7
	Apr-11	CURRAN LOGISTICS LLC	\$112.57	1
	Apr-11	CURRAN LOGISTICS LLC	\$112.73	3
	Jul-11	SUSAN J ROBIDAS CSR	\$304.74	5
	Apr-11	UNITED PARCEL SERVICE	\$146.41	7
	May-11	UNITED PARCEL SERVICE	\$51.94	17
	Jun-11	UNITED PARCEL SERVICE	\$57.25	21
	Jul-11	UNITED PARCEL SERVICE	\$26.42	26
	Aug-11	UNITED PARCEL SERVICE	\$88.37	32
	Sep-11	UNITED PARCEL SERVICE	\$26.08	35
		<u>TOTAL MISC.</u>	<u>\$926.51</u>	
Consultant				TAB 8
	Jan-12	NHPUC Consultant-Woolridge	\$9,600.00	1
		<u>TOTAL CONSULTANT</u>	<u>\$9,600.00</u>	
		<u>TOTAL RATE CASE SURCHARGE COSTS</u>	<u>\$281,483.77</u>	

Tab 1

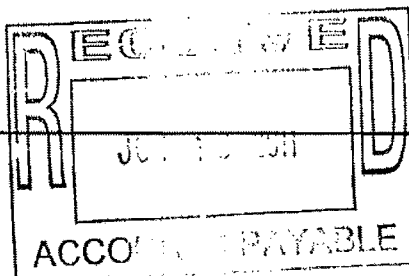
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Professional Association

One Eagle Square, P.O. Box 3550, Concord, NH 03302-3550
Telephone 603-224-2381 * Facsimile 603-224-2318
www.orr-reno.com
Tax ID #02-0279815

Gary Epler, Esq.
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03824-1720

May 10, 2011
File # 010692-0025
Invoice # 73910



Page: 1

For Professional services rendered
Re: Rate Case

4/5/2011	SSG	phone conference with Mr. Gantz regarding rate case filing
4/11/2011	SSG	e-mails from and to Mr. Gantz regarding meeting to discuss rate filing
4/12/2011	SSG	reviewed Mr. Gantz's prefiled testimony; reviewed Mr. Hadaway's prefiled testimony
4/13/2011	SSG	traveled to and from Hampton for conference to discuss rate case filing; attended conference with clients to discuss rate case; reviewed PUC rules regarding rate case filing requirements; e-mailed clients regarding same; read and responded to e-mail from Mr. Gantz regarding supplemental filing requirements; finished reviewing Mr. Hadaway's prefiled testimony and e-mailed clients regarding same; began reviewing Mr. Chong's prefiled testimony
4/14/2011	SSG	e-mails from Mr. Gantz and Mr. Hadaway regarding prefiled testimony; continued reviewing Mr. Chong's testimony; e-mailed clients regarding same; continued reviewing Mr. Gantz's prefiled testimony; researched PUC docket instituting Bare Steel program; reviewed Ms. Shaw's prefiled testimony; e-mailed clients regarding same; reviewed customer statement and applicable rules; e-mailed Mr. Stewart regarding same
4/15/2011	SSG	reviewed UES petition, notice of intent to file rate schedules and researched prior rate orders and tariffs for background information; drafted petition and rate case submission letter and e-mailed same to clients; phone call to and phone conference with Ms. Howland to confirm number of copies to be filed with Commission; revised filing letter and e-mailed clients regarding same; read and responded to Mr. Gantz's e-mails regarding proper company name
4/18/2011	SSG	revised petition and e-mailed it to clients

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Page: 2

4/19/2011	SSG	e-mailed clients regarding Mr. Chong's prefiled testimony
4/19/2011	DLP	reviewed second draft of Mr. Chong's prefiled testimony; suggested minor changes to draft; sent by email to Attorney Geiger
4/20/2011	SSG	read and responded to Mr. Gantz's e-mail regarding rate case filing; researched PUC rules regarding attestation; revised petition and e-mailed clients regarding same; e-mail from Mr. Stewart regarding tariff supplement
4/25/2011	SSG	read and responded to Mr. Stewart's e-mail regarding customer notice; reviewed PUC rule regarding same; phone call to Ms. Noonan regarding same; reviewed Mr. Normand's prefiled testimony; e-mail to clients regarding same
4/26/2011	SSG	e-mails from and to Mr. Gantz regarding confidential information; conference with Legal Assistant Van Beaver regarding document production and filing; reviewed Volume 4 confidential information; began drafting motion for protective order; reviewed prior motions and Commission orders regarding same; read and responded to Mr. Gantz's e-mails regarding final testimony and document production issues; reviewed Mr. Gantz's prefiled testimony and e-mailed him regarding same; continued drafting motion for protective order; conducted legal research for confidentiality motion; reviewed PUC order on confidentiality motion in UES rate case; revised rate case correspondence to include motion; e-mailed clients regarding same
4/27/2011	SSG	reviewed client's edits to rate filing correspondence and petition; e-mailed clients regarding same and regarding document review and production; reviewed Hadaway prefiled testimony; read and responded to Ms. Noonan's e-mail regarding customer notice; e-mailed clients regarding same; reviewed Normand prefiled testimony; e-mailed clients regarding same; drafted motion for protective order; e-mailed clients regarding same
4/28/2011	SSG	reviewed customer notice and e-mailed clients regarding same; reviewed Mr. Brock's prefiled testimony and e-mailed clients regarding same; reviewed final draft of petition and e-mailed clients regarding same; revised confidentiality motion and e-mailed clients regarding same; read and responded to Ms. MacArthur's e-mail regarding confidentiality motion; reviewed final draft of confidentiality motion and e-mailed same to clients

Susan S. Geiger
Douglas Patch

SSG
DLP

10,800.00
750.00

Total hours
Legal Services

11,550.00

Orr & Reno

Page: 3

Total Legal Services and Disbursements	11,550.00
Unpaid Prior Balance	0.00
Total Now Due:	<u>11,550.00</u>

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One Eagle Square, P.O. Box 3550, Concord, NH 03302-3550
Telephone 603-224-2381 * Facsimile 603-224-2318
www.orr-reno.com
Tax ID #02-0279815

Gary Epler, Esq.
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03824-1720

May 10, 2011
File # 010692-0025
Invoice # 73910

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Thank You

Re: Rate Case	Total Legal Services and Disbursements	11,550.00
	Unpaid Prior Balance	0.00
	Total Now Due:	<u>11,550.00</u>

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One Eagle Square, P.O. Box 3550, Concord, NH 03302-3550
Telephone 603-224-2381 * Facsimile 603-224-2318
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Tax ID #02-0279815

Gary Epler, Esq.
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03824-1720

June 10, 2011
File # 010692-0025
Invoice # 74510

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Re: Rate Case

Total Legal Services and Disbursements

1,975.00

Unpaid Prior Balance

11,550.00

Total Now Due:

13,525.00

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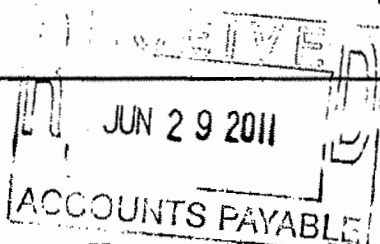
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Gary Epler, Esq.
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03824-1720

June 10, 2011
File # 010692-0025
Invoice # 74510

Page: 1

For Professional services rendered
Re: Rate Case



5/2/2011	SSG	phone conference with Attorney Hewitt regarding confidential information
5/3/2011	CCE	created CDs for rate case filing
5/3/2011	SSG	phone conference with Ms. MacArthur regarding disc containing mixture of public and confidential information; worked with Legal Assistant Van Beaver to create separate disc for Normand's confidential material; reviewed and organized documents for filing; phone conferences with Ms. MacArthur regarding delivery of binders
5/4/2011	SSG	worked with Legal Assistant Van Beaver regarding labeling and organizing binders and boxes of filing documents; reviewed and finalized documents for delivery and filing; read and responded to Ms. MacArthur's e-mails regarding service list information
5/17/2011	SSG	reviewed e-mails between Staff and Northern regarding clarification of rate filing information
5/18/2011	SSG	phone conference with Mr. Gantz regarding procedural schedule; reviewed Unitil rate case procedural schedule; developed draft procedural schedule; e-mailed clients regarding same; reviewed composite NH and ME rate cases calendar; conference call with clients to discuss potential procedural schedule; e-mailed Commission staff and OCA regarding same
5/19/2011	SSG	e-mails from and to Attorneys Speidel and Hatfield on procedural schedule; e-mailed clients regarding same; revised draft procedural schedule and e-mailed same to Attorneys Speidel and Hatfield; phone conference with Mr. Gantz regarding procedural schedule;
5/24/2011	SSG	e-mail from Attorney Hatfield regarding procedural schedule; e-mailed clients regarding same; phone conference with Mr. Gantz and Attorney Epler regarding schedule; phone call to

Orr & Reno

Page: 2

		Attorney Hatfield regarding schedule;
5/25/2011	SSG	reviewed Staff and OCA proposed schedule; e-mail to clients regarding same; lengthy e-mails to clients regarding schedule; e-mail to Attorney Speidel regarding schedule; read and responded to Mr. Gantz's e-mail regarding same; e-mail to Staff and OCA regarding comments on proposed schedule
5/26/2011	SSG	e-mail from Attorney Hatfield explaining OCA's position on draft procedural schedule; phone conference with Mr. Gantz regarding same; e-mailed OCA and Staff regarding agreement on temporary rate schedule and regarding continuing conversation about schedule at technical session
5/27/2011	SSG	read order of notice and forwarded same to clients
5/31/2011	SSG	forwarded e-mails from OCA and Staff regarding data requests to clients; read and responded to Attorney Speidel's e-mail regarding Staff's data request; e-mail from and to clients regarding creation of templates for data responses

Chris C. Emerson
 Susan S. Geiger

CCE
 SSG

55.00
 1,920.00

Total hours

Legal Services

1,975.00

Total Legal Services and Disbursements
 Unpaid Prior Balance
 Total Now Due:

1,975.00
 11,550.00
13,525.00

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Telephone 603-224-2381 * Facsimile 603-224-2318
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Tax ID #02-0279815

Gary Epler, Esq.
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03824-1720

July 11, 2011
File # 010692-0025
Invoice # 75115

Page: 1

For Professional services rendered
Re: Rate Case

6/7/2011	SSG	phone conference with Mr. Gantz regarding technical session; e-mails to and from Attorneys Speidel and Hatfield regarding scope of inquiry at technical session; e-mail from Attorney Hatfield regarding protective agreement to enable OCA expert to review confidential material; e-mails to and from Attorney Epler regarding same; reviewed confidentiality agreements from other cases; began drafting protective agreement
6/7/2011	DLP	sent and received emails regarding conference call; reviewed order of notice in rate case; discussed same with Attorney Geiger
6/8/2011	SSG	reviewed confidentiality agreement sent by Attorney Hatfield; continued drafting protective agreement; e-mailed Attorney Epler regarding same
6/9/2011	SSG	e-mail from Attorney Epler regarding confidentiality agreement; finalized agreement and forwarded same to Attorney Hatfield
6/10/2011	SSG	e-mail from and to Mr. Gantz regarding schedule for NH rate case; e-mails to and from Ms. MacArthur regarding affidavit of publication
6/10/2011	DLP	reviewed petition; discussed petition with Attorney Geiger
6/13/2011	SSG	conference call with clients regarding prehearing conference preparations; e-mailed Attorney Hatfield regarding protective agreement; reviewed petition and cover letter for edits to prehearing conference statement; discussed same with Attorney Patch
6/13/2011	DLP	discussed prehearing conference with Attorney Geiger; telephone conference with George Gantz, Gary Epler and Attorney Geiger; drafted preliminary statement
6/14/2011	DLP	finalized preliminary statement; reviewed and sent emails regarding same; discussed prehearing conference with Attorney Geiger

Orr & Reno

Page: 2

6/15/2011	DLP	reviewed email regarding discovery from OCA; attention to file in preparation for prehearing conference
6/16/2011	DLP	attended prehearing conference; summarized prehearing conference result for Attorney Geiger in email
6/25/2011	SSG	read Attorney Speidel's letter regarding procedural schedule; calendared dates
6/29/2011	SSG	reviewed Normand lead-lag prefiled testimony; phone call to Mr. Gantz regarding same; read and responded to Attorney Hollenberg's e-mail regarding draft confidentiality agreement; phone conference with Mr. Gantz regarding Normand's testimony; made suggested revisions to Normand's prefiled testimony and e-mailed same to Mr. Gantz; e-mailed Attorney Epler for status of settlement agreement on temporary rates
6/30/2011	SSG	read e-mails between and among Attorneys Epler, Hollenberg and Speidel regarding settlement agreement; reviewed draft settlement agreement

Susan S. Geiger
 Douglas Patch

SSG
 DLP

1,530.00
 2,250.00

Total hours

Legal Services

3,780.00

Disbursements on your behalf:

Travel

2.55

Total Disbursements

2.55

Payments since last statement

6/17/2011	Payment	11,550.00
7/7/2011	Payment	1,975.00
	Sub-total Payments:	<u>13,525.00</u>

Total Legal Services and Disbursements
 Unpaid Prior Balance
 Total Now Due:

3,782.55
 0.00
3,782.55

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One Eagle Square, P.O. Box 3550, Concord, NH 03302-3550
Telephone 603-224-2381 * Facsimile 603-224-2318
www.orr-reno.com
Tax ID #02-0279815

Gary Epler, Esq.
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03824-1720

July 11, 2011
File # 010692-0025
Invoice # 75115

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Thank You

Re: Rate Case	Total Legal Services and Disbursements	3,782.55
	Unpaid Prior Balance	0.00
	Total Now Due:	3,782.55

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Telephone 603-224-2381 * Facsimile 603-224-2318
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Tax ID #02-0279815

Gary Epler, Esq.
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03824-1720

August 17, 2011
File # 010692-0025
Invoice # 75882

OK
JH

Page: 1

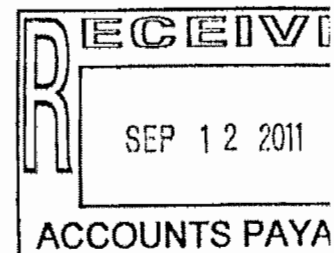
For Professional services rendered
Re: Rate Case

7/6/2011	SSG	reviewed OCA's draft confidentiality agreement; e-mailed Attorney Epler regarding same; e-mails from and to Attorney Epler regarding confidentiality agreement; e-mailed Attorney Hollenberg regarding need for company and OCA signatures on confidentiality agreement
7/7/2011	SSG	phone call from Attorney Epler regarding confidentiality agreement; e-mail from Attorney Epler regarding settlement agreement and attachments; reviewed same; e-mailed Attorney Epler with questions and suggested edits to Settlement Agreement; e-mailed Attorney Hollenberg regarding signatures for confidentiality agreement
7/8/2011	SSG	revised confidentiality agreement sent by Attorney Hollenberg; e-mailed Attorney Epler regarding same; e-mailed revised confidentiality agreement to Attorney Hollenberg with explanation of changes and execution instructions
7/13/2011	SSG	attended temporary rate hearing; conference with clients regarding same; reviewed draft Normand testimony; revised title page; phone conference with Mr. Gantz regarding Normand testimony; e-mailed Mr. Gantz regarding same; e-mail from Attorney Hollenberg regarding confidentiality agreement; reviewed final confidentiality agreement, signed same and sent to Attorney Hollenberg
7/27/2011	SSG	phone conference with Attorney Epler regarding status of responses to data requests
7/29/2011	SSG	read staff's data requests

Susan S. Geiger

SSG

990.00



3040000182 03 28

9.8.11 (CW)

Page 28 of 321

Orr & Reno

Page: 2

Total hours	
Legal Services	<u>990.00</u>

Disbursements on your behalf:

Court Reporter	162.75
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Total Disbursements	<u>162.75</u>
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Payments since last statement

8/10/2011	Payment	3,782.55
	Sub-total Payments:	<u>3,782.55</u>

Total Legal Services and Disbursements	1,152.75
Unpaid Prior Balance	<u>0.00</u>
Total Now Due:	<u>1,152.75</u>

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One Eagle Square, P.O. Box 3550, Concord, NH 03302-3550
Telephone 603-224-2381 * Facsimile 603-224-2318
www.orr-reno.com
Tax ID #02-0279815

Gary Epler, Esq.
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03824-1720

August 17, 2011
File # 010692-0025
Invoice # 75882

Please remit this page with your payment

Thank You

Re: Rate Case

Total Legal Services and Disbursements	1,152.75
Unpaid Prior Balance	0.00
Total Now Due:	<u>1,152.75</u>

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Telephone 603-224-2381 * Facsimile 603-224-2318
www.orr-reno.com
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Gary Epler, Esq.
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03824-1720

September 20, 2011
File # 010692-0025
Invoice # 76524

Page: 1

For Professional services rendered
Re: Rate Case

8/2/2011	SSG	reviewed confidential answers to OCA's data requests	
8/23/2011	SSG	e-mail from Attorney Hollenberg regarding cost of service technical session; e-mailed clients and Mr. Normand regarding his availability for technical session on cost of service issue	

Susan S. Geiger

SSG

150.00

Total hours

Legal Services

150.00

Payments since last statement

9/19/2011	Payment	1,152.75
	Sub-total Payments:	<u>1,152.75</u>

Total Legal Services and Disbursements	150.00
Unpaid Prior Balance	<u>0.00</u>
Total Now Due:	150.00

3040 00 182 03 28

10.4.11 (2)

83989

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Telephone 603-224-2381 * Facsimile 603-224-2318
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Gary Epler, Esq.
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03824-1720

September 20, 2011
File # 010692-0025
Invoice # 76524

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Thank You

Re: Rate Case	Total Legal Services and Disbursements	150.00
	Unpaid Prior Balance	0.00
	Total Now Due:	150.00

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Telephone 603-224-2381 * Facsimile 603-224-2318
www.orr-reno.com
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Gary Epler, Esq.
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03824-1720

October 6, 2011
File # 010692-0025
Invoice # 76944

Page: 1

For Professional services rendered
Re: Rate Case

9/1/2011	SSG	numerous e-mails from and Attorney Speidel, Mr. Gantz and Mr. Chong regarding technical session scheduling issues
9/2/2011	SSG	e-mails from Attorney Hollenberg and Attorney Speidel regarding technical sessions; e-mails to and from Mr. Gantz regarding same; phone conference with Attorney Hollenberg regarding clarification of her e-mail message regarding OCA's preference for technical session schedule; e-mailed witnesses to confirm their availability for technical sessions; e-mail from and to Mr. Hadaway regarding same; e-mailed witnesses regarding same
9/7/2011	SSG	e-mails from Attorneys Hollenberg and Speidel regarding technical session scheduling issues; e-mailed clients and consultants regarding same; e-mail from Mr. Gantz regarding same; e-mailed Attorneys Hollenberg and Speidel regarding need to develop agenda for technical session
9/12/2011	SSG	e-mail from Attorney Speidel regarding technical session topics and proposed agenda; e-mailed clients regarding same; phone conference with Mr. Gantz regarding technical session process; e-mailed Mr. Hadaway regarding technical session participation; e-mails from and to consultants regarding technical session; e-mailed Attorney Speidel regarding Mr. Normand's availability for technical session
9/13/2011	SSG	e-mails from and to clients and consultants regarding technical session
9/15/2011	SSG	attended technical session
9/16/2011	SSG	attended technical session
9/29/2011	SSG	reviewed draft audit report sent by Mr. Gantz

Orr & Reno

Page: 2

Susan S. Geiger

SSG

2,940.00

Total hours

Legal Services

2,940.00

Disbursements on your behalf:

Sandwiches for Brown Bag Technical
Session Lunch

86.63

Total Disbursements

86.63

Total Legal Services and Disbursements

3,026.63

Unpaid Prior Balance

150.00

Total Now Due:

3,176.63

GEORGE -

FOR YOUR REVIEW -

Cathy

OK - [Signature]

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Professional Association

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Telephone 603-224-2381 * Facsimile 603-224-2318
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Gary Epler, Esq.
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03824-1720

October 6, 2011
File # 010692-0025
Invoice # 76944

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Thank You

Re: Rate Case

Total Legal Services and Disbursements	3,026.63
Unpaid Prior Balance	150.00
Total Now Due:	<u>3,176.63</u>

CH
[Signature]

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Professional Association

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Telephone 603-224-2381 * Facsimile 603-224-2318
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Tax ID #02-0279815

Gary Epler, Esq.
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03824-1720

November 10, 2011
File # 010692-0025
Invoice # 77607

Page: 1

For Professional services rendered
Re: Rate Case

10/10/2011	SSG	reviewed company's response to Staff's audit report items; e-mailed Mr. Gantz regarding same
10/17/2011	SSG	e-mail from and to Attorney Hollenberg regarding OCA's expert participating in technical session by phone; e-mail from and to Mr. Gantz regarding technical session topics; e-mailed OCA and Staff regarding issues to be covered at technical session; phone call from and to Mr. Gantz regarding technical session; reviewed procedural schedule to determine scope of technical session; phone conference with Mr. Gantz regarding technical session
10/20/2011	SSG	conference with Attorney Speedwell, Mr. Frink and Mr. Wyatt regarding Staff's request to cancel technical session; e-mails to and from clients regarding same; e-mailed Attorney Speidel and Attorney Hollenberg regarding Northern's assent to Staff's request to cancel technical session; phone call and e-mail from Attorney Speidel regarding technical session cancellation; e-mailed clients regarding same

Susan S. Geiger

SSG

390.00

Total hours

Legal Services

390.00

Payments since last statement

11/4/2011	Payment	150.00
11/4/2011	Payment	3,026.63
Sub-total Payments:		<u>3,176.63</u>

Orr & Reno

Page: 2

Total Legal Services and Disbursements	390.00
Unpaid Prior Balance	0.00
Total Now Due:	<u>390.00</u>

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Telephone 603-224-2381 * Facsimile 603-224-2318
www.orr-reno.com
Tax ID #02-0279815

Gary Epler, Esq.
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03824-1720

December 6, 2011
File # 010692-0025
Invoice # 78271

Page: 1

For Professional services rendered
Re: Rate Case

11/9/2011	SSG	reviewed OCA's data requests on Staff's audit report
11/28/2011	SSG	e-mail from Attorney Speidel requesting updated and supplemental revenue requirement data; e-mailed clients regarding same; e-mail from Mr. Chong regarding status of Northern's work on responses to Attorney Speidel's information requests; e-mail from Attorney Epler regarding correct date for technical session; e-mails to and from Attorney Speidel regarding same

Susan S. Geiger

SSG

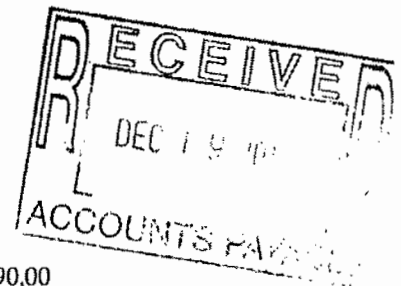
90.00

Total hours

Legal Services

Total Legal Services and Disbursements
Unpaid Prior Balance
Total Now Due:

90.00
390.00
480.00



90.00

3040 00001820328 12-15-11 @ 87429



Batch: 308807080UPS
Requisition: 87429
Invoice: 78271
ACH

Ship To:

Northern Utilities NH
325 West Road
Portsmouth, NH 03801
Attn: Steven Hamblen
Phone: (603) 294-5154 Fax: (603) 431-6476

Bill To:

Northern Utilities NH/ME
6 Liberty Lane West
Hampton, NH 03842-1720
Unitil Service Corp.
Attn: Accounts Payable
Phone: (603) 772-0775 Fax: (603) 773-6605

Ordered From:

ORR & RENO P.A.
ONE EAGLE SQUARE
PO BOX 3550
CONCORD, NH 03302-3550

Order Date:

12/15/2011

Requisitioner:

Catherine MacArthur

				Allocation					
Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub	
1	1	File 010692-0025 NU Rate Case	N	304000001820328		\$90.00	EA	\$90.00	
Invoice Total:								\$90.00	

Invoice Number: 78271

Invoice Amount: \$90.00

Releasing Group: N/A

Receiving Group:

N/A

Approvals:

1 - Gary Epler

12/19/2011

AP Notes: Nov 2011 legal services	
Vouchered by:	<i>[Signature]</i>
Return Check to:	Payee
Voucher Month:	<i>Dec</i>

218



Batch: 308807251UPS
Requisition: 89509
Invoice: 78938
ACH

Ship To:

Northern Utilities NH
 325 West Road
 Portsmouth, NH 03801
 Attn: Steven Hamblen
 Phone: (603) 294-5154 Fax: (603) 431-6476

Bill To:

Northern Utilities NH/ME
 6 Liberty Lane West
 Hampton, NH 03842-1720
 Unitil Service Corp.
 Attn: Accounts Payable
 Phone: (603) 772-0775 Fax: (603) 773-6605

Ordered From:

ORR & RENO P.A.
 ONE EAGLE SQUARE
 PO BOX 3550
 CONCORD, NH 03302-3550

Order Date:

1/26/2012

Requisitioner:

Catherine MacArthur

Line	Qty	Description	Tax	Acct Num	Allocation A-W-C	Dist. Amount	Unit	Sub
1	1	File 010692-0025 NU Rate Case	N	304000001820328		\$1,800.00	EA	\$1,800.00
Invoice Total:								\$1,800.00

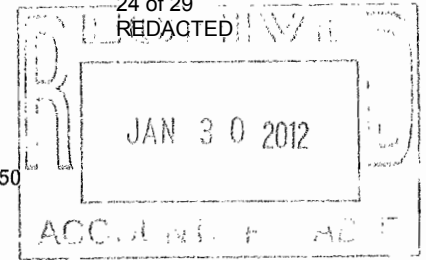
Invoice Number:	78938	Invoice Amount:	\$1,800.00
Releasing Group:	N/A	Receiving Group:	N/A
Approvals:	1 - Gary Epler	1/27/2012	

AP Notes: Dec 2011 legal services	
Vouchered by:	
Return Check to:	Payee
Voucher Month:	

Orr&Reno

Professional Association

One Eagle Square, P.O. Box 3550, Concord, NH 03302-3550
Telephone 603-224-2381 * Facsimile 603-224-2318
www.orr-reno.com
Tax ID #02-0279815



Gary Epler, Esq.
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03824-1720

January 11, 2012
File # 010692-0025
Invoice # 78938

Page: 1

For Professional services rendered
Re: Rate Case

12/12/2011	SSG	read Northern's supplemental response to staff data request 3-46; phone conference with Attorney Epler and Mr. Gantz regarding technical session agenda items; drafted e-mail to parties concerning same and e-mailed same to Mr. Gantz for review; e-mails from and to Mr. Gantz and Attorney Epler regarding technical session agenda; revised e-mail message regarding tech session agenda and sent to attorneys listed on rate case service list
12/13/2011	SSG	read and responded to Mr. Normand's e-mail requesting documents to be discussed at technical session; reviewed data requests propounded by Union and e-mailed clients regarding same
12/14/2011	SSG	attended technical session; conference with Attorney Epler and Attorney Sullivan regarding responses to Union's data requests

Susan S. Geiger	SSG			1,800.00
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Total hours

Legal Services

1,800.00

Payments since last statement

12/9/2011	Payment	390.00
12/30/2011	Payment	90.00
Sub-total Payments:		<u>480.00</u>

Orr & Reno

Page: 2

Total Legal Services and Disbursements	1,800.00
Unpaid Prior Balance	<u>0.00</u>
Total Now Due:	1,800.00

Orr&Reno

Professional Association

One Eagle Square, P.O. Box 3550, Concord, NH 03302-3550
Telephone 603-224-2381 * Facsimile 603-224-2318

www.orr-reno.com
Tax ID #02-0279815

Gary Epler, Esq.
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03824-1720

January 11, 2012
File # 010692-0025
Invoice # 78938

Please remit this page with your payment

Thank You

Re: Rate Case	Total Legal Services and Disbursements	1,800.00
	Unpaid Prior Balance	0.00
	Total Now Due:	1,800.00



One Eagle Square, P.O. Box 3550, Concord, NH 03302-3550
Telephone 603-224-2381 * Facsimile 603-224-2318
www.orr-reno.com
Tax ID #02-0279815

Gary Epler, Esq.
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03824-1720

February 6, 2012
File # 010692-0025
Invoice # 79367

Page: 1

For Professional services rendered
Re: Rate Case

1/5/2012	SSG	attended technical session/settlement conference
1/6/2012	SSG	e-mails from Attorneys Epler, Speidel and Hollenberg regarding next steps in settlement negotiation process; reviewed settlement conference notes and procedural schedule; e-mailed Attorney Epler regarding understanding of and strategy for schedule for next steps
1/12/2012	SSG	e-mails from and to Mr. Gantz regarding Mr. Normand's participation in settlement conference by phone; e-mailed Attorneys Speidel and Hollenberg regarding same; e-mail to and from Mr. Gantz regarding whether to request or suggest an agenda for settlement conference
1/13/2012	SSG	attended settlement conference
1/19/2012	SSG	attended settlement conference
1/20/2012	SSG	e-mails from Mr. Gantz, Attorney Epler and Mr. Frink regarding settlement figures and spreadsheets; phone conferences with PUC Staff, OCA and clients regarding settlement; phone conference with Mr. Epler regarding settlement agreement
1/23/2012	SSG	reviewed temporary rate order for procedural history section of settlement agreement; developed template for settlement agreement
1/27/2012	SSG	reviewed settlement agreement on temporary rates for procedural history information; drafted procedural history section of settlement agreement; phone conference with Attorney Epler regarding same
1/30/2012	SSG	finished drafting procedural history section of settlement agreement; e-mailed Attorney Epler regarding same

30400001820328

3.1.12 (w)

Orr & Reno

Page: 2

Susan S. Geiger

SSG

3,690.00

Total hours

Legal Services

3,690.00

Total Legal Services and Disbursements

3,690.00

Unpaid Prior Balance

1,800.00

Total Now Due:

5,490.00



One Eagle Square, P.O. Box 3550, Concord, NH 03302-3550
 Telephone 603-224-2381 * Facsimile 603-224-2318
 www.orr-reno.com
 Tax ID #02-0279815

Gary Epler, Esq.
 Chief Regulatory Counsel
 Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03824-1720

March 6, 2012
 File # 010692-0025
 Invoice # 79935

Page: 1

For Professional services rendered
Re: Rate Case

2/10/2012	SSG	reviewed draft settlement agreement
2/13/2012	SSG	reviewed Mr. Chong's edits to settlement agreement and e-mailed Attorney Epler regarding same
2/28/2012	SSG	phone conference with Mr. Gantz regarding settlement agreement; e-mail from Mr. Gantz regarding settlement agreement; reviewed settlement agreement and comments/edits made by Staff and OCA; e-mailed Mr. Gantz with comments on settlement agreement
2/29/2012	SSG	conference with Attorney Hollenberg regarding OCA's suggested revision to settlement agreement concerning PBOP

Susan S. Geiger

SSG

390.00

Total hours

Legal Services

390.00

Payments since last statement

2/10/2012	Payment	1,800.00
	Sub-total Payments:	<u>1,800.00</u>

Total Legal Services and Disbursements

Unpaid Prior Balance

Total Now Due:

390.00

3,690.00

4,080.00

Tab 2

FINANCIAL ANALYSIS CONSULTANTS

FINANCO, Inc.
 P.O. Box 26542
 Austin, Texas 78755

3520 Executive Center Drive, Suite 124
 Austin, Texas 78731
 Telephone (512) 346-9317 FAX (512) 346-9337

Invoice

Mr. George R. Gantz
 Sr. Vice President
 Unitil Energy Systems, Inc.
 6 Liberty Lane West
 Hampton, NH 03842

Invoice Date: 2/28/2011
 Invoice #: 3575

In Reference To: Northern Utilities Rate Case

Service	Description of Work	Date	Hours/Qty	Rate	Amount
Hadaway	UPDATE ROE DATA	2/4/2011			1,600.00
Heidebrecht	ROE testimony & analysis	2/11/2011			1,000.00
Heidebrecht	ROE testimony & analysis	2/16/2011			1,000.00
Hadaway	ROE TESTIMONY	2/16/2011			1,400.00
Hadaway	ROE TESTIMONY	2/17/2011			1,200.00
Hadaway	ROE TESTIMONY	2/18/2011			1,400.00
Hadaway	ROE TESTIMONY	2/20/2011			1,600.00
Hadaway	ROE TESTIMONY	4/21/2011			1,600.00
Heidebrecht	ROE testimony & analysis	2/22/2011			1,000.00
Hadaway	ROE TESTIMONY	2/22/2011			800.00
Heidebrecht	ROE testimony & analysis	2/23/2011			1,000.00
Hadaway	ROE TESTIMONY	2/25/2011			800.00
Heidebrecht	ROE testimony & analysis	2/28/2011			750.00

Please Remit To:

FINANCO, Inc.
 P.O. Box 26542
 Austin, Texas 78755

Total \$15,150.00

Balance Due \$15,150.00

Thank you for the opportunity to be of service.

NH - \$7,575.00

FINANCIAL ANALYSIS CONSULTANTS

FINANCO, Inc.
P.O. Box 26542
Austin, Texas 78755

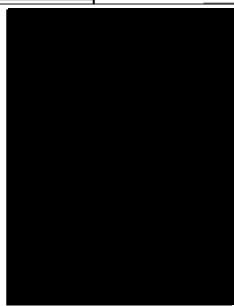
3520 Executive Center Drive, Suite 124
Austin, Texas 78731
Telephone (512) 346-9317 FAX (512) 346-9337

Invoice

Mr. George R. Gantz
Sr. Vice President
Unitil Energy Systems, Inc.
6 Liberty Lane West
Hampton, NH 03842

Invoice Date: 3/31/2011
Invoice #: 3584

In Reference To: Northern Utilities Rate Case

Service	Description of Work	Date	Hours/Qty	Rate	Amount
Heidebrecht	Update ROE database	3/1/2011			1,000.00
Hadaway	ROE TESTIMONY	3/1/2011			1,000.00
Hadaway	ROE TESTIMONY	3/6/2011			1,400.00
Hadaway	ROE TESTIMONY	3/7/2011			400.00
Hadaway	ROE TESTIMONY	3/10/2011			800.00
Hadaway	ROE TESTIMONY	3/11/2011			1,600.00
Heidebrecht	ROE testimony & exhibits	3/22/2011			1,000.00
Heidebrecht	ROE testimony & exhibits	3/28/2011			1,000.00
Heidebrecht	ROE testimony & exhibits	3/29/2011			1,000.00
Heidebrecht	ROE testimony & exhibits	3/30/2011			1,000.00

Please Remit To:

FINANCO, Inc.
P.O. Box 26542
Austin, Texas 78755

Total \$10,200.00

Balance Due \$10,200.00

Thank you for the opportunity to be of service.

MH - \$5100.00

FINANCIAL ANALYSIS CONSULTANTS

FINANCO, Inc.
 P.O. Box 26542
 Austin, Texas 78755

3520 Executive Center Drive, Suite 124
 Austin, Texas 78731
 Telephone (512) 346-9317 FAX (512) 346-9337

Invoice

Mr. George R. Gantz
 Sr. Vice President
 Unitil Energy Systems, Inc.
 6 Liberty Lane West
 Hampton, NH 03842

Invoice Date: 4/30/2011
 Invoice #: 3592

In Reference To: Northern Utilities Rate Case

Service	Description of Work	Date	Hours/Qty	Rate	Amount
Heidebrecht	ROE testimony & exhibits (ME & NH)	4/6/2011			1,000.00
Heidebrecht	ROE testimony & exhibits (ME & NH)	4/8/2011			1,000.00
Heidebrecht	ROE testimony & exhibits (ME & NH)	4/18/2011			1,000.00
Heidebrecht	ROE testimony & exhibits (ME & NH)	4/20/2011			1,000.00
Hadaway	ROE UPDATE	4/20/2011			2,000.00
Hadaway	ROE TESTIMONY	4/21/2011			1,200.00
Heidebrecht	ROE testimony & exhibits (ME & NH)	4/25/2011			1,000.00
Heidebrecht	ROE testimony & exhibits (ME & NH)	4/26/2011			1,000.00
Approved For PAYMENT ME 30-50-00-00-00-182-03-28 - \$3,575.00 NH 30-40-00-00-00-182-03-28 - \$3,575.00 JFC 5/25/11					

Please Remit To:

FINANCO, Inc.
 P.O. Box 26542
 Austin, Texas 78755

Total \$9,200.00

Balance Due \$9,200.00

Thank you for the opportunity to be of service.

MINUS TOTAL CONTRACTUAL \$(2050.00)
 NOT TO EXCEED AMOUNT
 \$7,150.00

Tab 3
MAC Accounting Cost Study



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Date	Invoice #
2/2/2011	20110216

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To	

4 Weeks Ended 1/28/11

P/O #	Terms	Project
	Net 10 Days	201105 NU, NH Div. Accounting Cost Study

Hours	Description	Rate	Amount
	Paul M. Normand		337.50
	Michael J. Morganti		2,520.00

Total	\$2,857.50
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MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

January 2011

Paul Normand

Unitil Service Corp.

W. O. #201105

Northern Utilities New Hampshire Accounting Study

<u>Time</u>	<u>Description</u>
	Review details to be required.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

January 2011

Michael Morganti

Unitil Service Corp.

W. O. #201105 Northern Utilities New Hampshire Accounting Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
1/26/11		Setting up data requests with templates for Billing Cycle dates, Total Company balances, number of customers and meters, weather data, and customer classes.
1/27/11		Setting up data requests with templates for weather normalization, gas accuracy reports, and revenue reports.
1/28/11		Completing data requests and reviewing data requests with Unitil personnel. Loading data from prior rate cases and reviewing cost of service models.
1/30/11		Updating weather normalization file with data received and setting up customer classes.
		TOTAL HOURS

**Management Applications Consulting, Inc.**1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Northern Utilities, Inc.
New Hampshire Division
Rate Case Cost Invoices
11-069
Tab 3
Page 4 of 36
REDACTED**Invoice**

Date	Invoice #
3/4/2011	20110321

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 2/25/11

P/O #	Terms	Project		
	Net 10 Days	201105 NU, NH Div. Accounting Cost Study		
Hours	Description		Rate	Amount
		Paul M. Normand		675.00
		Michael J. Morganti		10,500.00
		Secretarial Services		11.25

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2011

Paul Normand

Unitil Service Corp.

W. O. #201105 Northern Utilities New Hampshire Accounting Study

<u>Time</u>	<u>Description</u>
	Review data detail and initial layout.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2011

Michael Morganti

Unitil Service Corp.

W. O. #201105 Northern Utilities New Hampshire Accounting Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
1/31/11		Updating weather data in weather normalization file. Entering sales data, computing loss factor and tail block rates for revenue adjustment.
2/1/11		Updating loss factor. Calculating five-year average. Reviewing customer and sales data. Setting up COS models.
2/3/11		Conference call regarding status and data requirements. Conference call regarding revenue requirements. Reviewing revenues, flow-thru items and bad debt revenues. Updating Billing Cycle spreadsheets.
2/4/11		Reviewing revenues and flow-thru revenues and expenses. Reviewing COS template with Unitil. Computing revenues by rate class.
2/7/11		Updating revenue worksheet for data request. Calculating revenues by rate class and total for cost of service.
2/9/11		Reviewing data received for customers, meters and gas accuracy reports.
2/10/11		Reviewing gas acquisition and dispatching worksheet. Conference call regarding COS status. Conference call regarding revenue requirements, losses and Billing Cycle data.
2/14/11		Updating Billing Cycle data and weather normalization calculation. Conference call regarding Indirect Costs and working capital. Reconciling plant balances and updating COS with plant balances.
2/15/11		Reconciling plant balances and inputting revised balances into COS. Reviewing O/S data requests with Unitil. Reviewing revenue requirement schedules.
2/16/11		Computing weather normalization pro forma adjustment. Reviewing Indirect Production costs including working capital and gas cost-related bad debts. Reviewing changes needed to CGA to recover working capital and bad debt expenses. Reviewing special contracts.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Page 2

Professional Services

February 2011

Michael Morganti

Unitil Service Corp.

W. O. #201105 Northern Utilities New Hampshire Accounting Study

2/18/11		Reviewing weather normalization adjustment. Inputting data into cost of service from revenue requirement file.
2/21/11		Entering data in COS model. Reviewing depreciation expense, income taxes and working capital.
2/22/11		Conference call regarding working capital, Income taxes and water heaters. Reviewing Income Tax calculation. Entering data into COS model.
2/23/11		Reviewing allocation of Production plant. Entering data into COS model. Updating COS model with pro forma adjustments. Reviewing W/H and conversion burner data. Entering Other Operating revenues into COS model.
2/24/11		Conference call regarding status. Creating top down calculation of Income Taxes. Add section to COS model to include Deferred Income Taxes. Adding revised income tax calculation to COS model. Updating revenues in COS models.
2/25/11		Updating COS model for tax calculation and inputting latest revenue requirements. Reviewing working capital for Account 904. Performing Design Day Demand calculation.
2/27/11		Computing Design Day Demands.

TOTAL HOURS



1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

Date	Invoice #
4/1/2011	20110421

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

P/O #	Terms	Project	
	Net 10 Days	201105 NU, NH Div. Accounting Cost Study	
Hours	Description	Rate	Amount
	Paul M. Normand Michael J. Morganti Debbie L. Gajewski		675.00 5,565.00 630.00
		Total	\$6,870.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2011

Paul Normand

Unitil Service Corp.

W. O. #201105 Northern Utilities New Hampshire Accounting Study

<u>Time</u>	<u>Description</u>
--------------------	---------------------------

	Data review.
---	--------------

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2011

Debbie Gajewski

Unitil Service Corp / Northern Utilities

W. O. #201105

New Hampshire Division – Accounting Cost Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
3/22/11		Develop LABOR allocation factor for NH ACS.
3/23/11		Develop COS model labor expense section for NH ACS.
		TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2011

Michael Morganti

Unitil Service Corp.

W. O. #201105 Northern Utilities New Hampshire Accounting Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
2/28/11		Calculating revenues by rate class and indirect revenues by rate class. Tie revenues to revenue requirements and computing differences in tax calculation.
3/2/11		Updating COS for revenue requirements and Income Tax reconciliation.
3/3/11		Reconciling Income Taxes and updating COS model for 3/2/11 revenue requirements and income taxes. Conference call with Unitil regarding income taxes. Updating production revenues by customer class.
3/4/11		Updating COS for updated revenue requirements. Updating tax calculations and tax calculation worksheet. Sending email regarding EE & ERC items.
3/7/11		Reviewing billing determinants for rate design. Computing direct gas cost and bad debt revenues by rate class.
3/8/11		Updating COS model for direct gas costs and bad debt revenues and expenses by rate class.
3/9/11		Computing Proportional Responsibility allocator.
3/15/11		Updating allocators in cost of service model.
3/16/11		Reviewing labor allocator with Unitil. Entering allocators in COS study.
3/17/11		Updating internal and external allocators in COS.
3/22/11		Reviewing labor allocator.
3/23/11		Reviewing labor allocator and updating allocation in COS.
3/25/11		Updating and reviewing allocation factors for each line item. Running component costs for preliminary cost of service.
		TOTAL HOURS

**Management Applications Consulting, Inc.**1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Northern Utilities, Inc.
New Hampshire Division
Rate Case Cost Invoices
11-069
Tab 3
Page 12 of 12
REDACTED**Invoice**

Date	Invoice #
5/4/2011	20110514

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

5 Weeks Ended 4/29/11

P/O #	Terms	Project	
	Net 10 Days	201105 NU, NH Div. Accounting Cost Study	
Hours	Description	Rate	Amount
	Paul M. Normand		2,025.00
	Michael J. Morganti		7,350.00
	Technical Services - Roxanne J. Peters		471.25
	Secretarial Services		123.75
		Total	\$9,970.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2011

Paul Normand

Unitil Service Corp.

W. O. #201105

Northern Utilities New Hampshire Accounting Study

<u>Time</u>	<u>Description</u>
	Review cost allocators.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2011

Michael Morganti

Unitil Service Corp.

W. O. #201105 Northern Utilities New Hampshire Accounting Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
3/28/11		Updating cost of service program for Northern.
3/30/11		Updating allocator in cost of service and reviewing with Northern.
3/31/11		Updating allocators in cost of service.
4/11/11		Updating cost of service program for latest changes.
4/12/11		Updating print range macros. Running functions. Updating allocators.
4/13/11		Updating allocators in cost of service. Updating cost summaries tab and functions tab.
4/14/11		Updating cost of service for latest revenue requirements. Running component costs and creating PDF of schedules and workpapers.
4/15/11		Updating description of allocators. Sending Indirect Production information for bill impacts.
4/22/11		Creating description of allocators file. Creating PDFs of workpapers.
4/22/11		Creating PDFs of workpapers.
4/25/11		Creating PDF files of workpapers.
4/26/11		Updating workpapers and files for cost of service filing.
		TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2011

Roxanne Peters

Unitil Service Corp.

W. O. #201105 Northern Utilities New Hampshire Accounting Cost Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
4/17 and 4/18/11		Enter page and line references into Morganti spreadsheet. Look-up page and line number references of "Items Allocated" and "Ratio" from spreadsheet and enter into "Description of Gas Allocation Factors" document.
TOTAL		



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
 Reading, PA 19609-1157

T.I.N. 23-2293083

Invoice

Date	Invoice #
6/3/2011	20110611

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 5/27/11

P/O #	Terms	Project	
	Net 10 Days	201105 NU, NH Div. Accounting Cost Study	
Hours	Description	Rate	Amount
	Paul M. Normand		450.00
	Debbie L. Gajewski		315.00
Total			\$765.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

May 2011

Paul Normand

Unitil Service Corp.

W. O. #201105 Northern Utilities New Hampshire Accounting Study

<u>Time</u>	<u>Description</u>
	Review revenue requirements and questions, Staff and Company.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

May 2011

Debbie Gajewski

Unitil Service Corp / Northern Utilities
W. O. #201105 New Hampshire Division – Accounting Cost Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
5/4/11		Protected New Hampshire COS Model.
		TOTAL HOURS



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
 Reading, PA 19609-1157

T.I.N. 23-2293083

Invoice

Date	Invoice #
7/1/2011	20110711

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 6/24/11

P/O #	Terms	Project	
	Net 10 Days	201105 NU, NH Div. Accounting Cost Study	
Hours	Description	Rate	Amount
	Paul M. Normand		675.00
	Michael J. Morganti		210.00
	Secretarial Services		33.75
		Total	\$918.75

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

June 2011

Paul Normand

Unitil Service Corp.

W. O. #201105 Northern Utilities New Hampshire Accounting Study

<u>Time</u>	<u>Description</u>
	Data request responses.

**Management Applications Consulting, Inc.**1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Northern Utilities, Inc.
New Hampshire Division
Rate Case Cost Invoices
11-069
Tab 3
Page 22 of 36
REDACTED**Invoice**

Date	Invoice #
8/5/2011	20110810

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

5 Weeks Ended 7/29/11

P/O #	Terms	Project		
	Net 10 Days	201105 NU, NH Div. Accounting Cost Study		
Hours	Description		Rate	Amount
		Paul M. Normand		3,712.50
		Debbie L. Gajewski		210.00
		Secretarial Services		101.25

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

July 2011

Paul Normand

Unitil Service Corp.

W. O. #201105 Northern Utilities New Hampshire Accounting Study

<u>Time</u>	<u>Description</u>
	Prepare various data responses.



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
 Reading, PA 19609-1157

T.I.N. 23-2293083

Invoice

Date	Invoice #
9/1/2011	20110910

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 8/26/11

P/O #	Terms	Project		
	Net 10 Days	201105 NU, NH Div. Accounting Cost Study		
Hours	Description		Rate	Amount
		Michael J. Morganti		2,205.00
		Debbie L. Gajewski		1,260.00
		Secretarial Services		33.75

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

August 2011

Michael Morganti

Unitil Service Corp.

W. O. #201105 Northern Utilities New Hampshire Accounting Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
8/4/11		Conference call and review regarding allocation of LNG and LPG costs between Maine and New Hampshire.
8/19/11		Reviewing update to Revenue Requirements for LPG and LNG split. Sending data to be updated.
8/23/11		Responding to Staff 2-12, 2-13 and 2-33.
8/24/11		Updating COS for changes in Revenue Requirements for Production.
8/25/11		Updating COS for changes in Revenue Requirements for Production. Updating OPA 5-8 for changes for Maine and New Hampshire.
		TOTAL HOURS



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
 Reading, PA 19609-1157

T.I.N. 23-2293083

Invoice

Date	Invoice #
10/7/2011	20111009

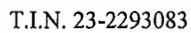
Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

5 Weeks Ended 9/30/11

P/O #	Terms	Project
	Net 10 Days	201105 NU, NH Div. Accounting Cost Study

Hours	Description	Rate	Amount
	Michael J. Morganti Secretarial Services		3,570.00 180.00
	Transportation Expense	142.13	142.13
	Meals Expense	29.09	29.09
	Lodging Expense	101.01	101.01
Total			\$4,022.23



~~Page 81 of 321~~

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

October 2011

Debbie Gajewski

Unitil Service Corp / Northern Utilities
W. O. #201105 New Hampshire Division – Accounting COS

<u>Date</u>	<u>Time</u>	<u>Description</u>
10/12/2011		Protection of proprietary Northern NH cost of service model to be included with data request response.
		TOTAL HOURS



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
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T.I.N. 23-2293083

Date	Invoice #
1/6/2012	20120109

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

5 Weeks Ended 12/30/11			
P/O #	Terms	Project	
	Net 10 Days	201105 NU, NH Div. Accounting Cost Study	
Hours	Description	Rate	Amount
	Michael J. Morganti		1,680.00
		Total	\$1,680.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

December 2011

Michael Morganti

Unitil Service Corp.

W. O. #201105 Northern Utilities New Hampshire Accounting Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
12/7/11		Updating cost of service for Staff 3-46 Supplemental Attachment 1.
12/8/11		Updating cost of service and creating PDF files of schedules for revenue requirements in Staff 3-46 Supplemental Attachment 1.
12/16/11		Updating cost of service for latest revenue requirements. Reviewing component costs, unbundled costs, and functional costs. Creating PDF files of all schedules.
		TOTAL HOURS



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
 Reading, PA 19609-1157

T.I.N. 23-2293083

Invoice

Date	Invoice #
2/3/2012	20120207

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 1/27/12

P/O #	Terms	Project	
	Net 10 Days	201105 NU, NH Div. Accounting Cost Study	
Hours	Description	Rate	Amount
	Michael J. Morganti		2,310.00
		Approved for Payment 2/21/12 JFC \$ 2,310.00 30-42-00-00-00-182-03-28	
Total			\$2,310.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

January 2012

Michael Morganti

Unitil Service Corp.

W. O. #201105 Northern Utilities New Hampshire Accounting Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
1/19/12		Updating cost of service for latest revenue requirements. Creating PDF files of schedules and sending to Northern.
1/20/12		Running proposed revenues in COS study and creating PDF files.
1/23/12		Updating cost of service for final revenue requirements. Creating PDF files of schedules and sending to Northern. Running proposed revenues in COS study.
		TOTAL HOURS

Tab 3
MAC Depreciation Study



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
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T.I.N. 23-2293083

Date	Invoice #
2/2/2011	20110221

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 1/28/11

P/O #	Terms	Project	
	Net 10 Days	301107 NU, NH Div. Depreciation Study	
Hours	Description	Rate	Amount
	Paul M. Normand		337.50
		Total	\$337.50

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

January 2011

Paul Normand

Unitil Service Corp.

W. O. #301107 Northern Utilities New Hampshire Depreciation Study

<u>Time</u>	<u>Description</u>
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	Review details to be required.
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**Management Applications Consulting, Inc.**1103 Rocky Drive, Suite 201
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T.I.N. 23-2293083

Northern Utilities, Inc.
New Hampshire Division
Rate Case Cost Invoices
11-069
Tab 3
Depreciation Study
Page 3 of 28**Invoice**

Date	Invoice #
3/4/2011	20110331

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 2/25/11

P/O #	Terms	Project	
	Net 10 Days	301107 NU, NH Div. Depreciation Study	
Hours	Description	Rate	Amount
	Paul M. Normand		2,025.00
	James H. Aikman		225.00
	Marcy E. Stefan		1,822.50
	Secretarial Services		67.50
	Transportation Expense	297.53	297.53
	Meals Expense	18.10	18.10
	Lodging Expense	96.45	96.45
Total			\$4,552.08

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2011

Paul Normand

Unitil Service Corp.

W. O. #301107 Northern Utilities New Hampshire Depreciation Study

Time

Description



Field inspection of depreciable property.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2011

James Aikman

Unitil Service Corp.

W. O. #301107 Northern Utilities New Hampshire Depreciation Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
2/15/11		<u>OUT OF SCOPE OF SERVICES:</u> Conference with and assist Marcy Stefan on input data.
TOTAL		

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2011

Marcy Stefan

Unitil Service Corp.

W. O. #301107 Northern Utilities New Hampshire Depreciation Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
1/31 thru 2/4/11		Plant history data preparation
2/8 thru 2/10/11		Plant history data preparation
TOTAL		

**Management Applications Consulting, Inc.**1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Northern Utilities, Inc.
New Hampshire Division
Rate Case Cost Invoices
11-069
Tab 3
Depreciation Study
Page 7 of 8
REDACTED**Invoice**

Date	Invoice #
4/1/2011	20110433

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 3/25/11

P/O #	Terms	Project
	Net 10 Days	301107 NU, NH Div. Depreciation Study

Hours	Description	Rate	Amount
	Paul M. Normand		1,012.50
	James H. Aikman		4,162.50
	Marcy E. Stefan		3,240.00
	Michael T. Normand		220.00
	Technical Services - Roxanne J. Peters		178.75
		Total	\$8,813.75

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2011

Paul Normand

Unitil Service Corp.

W.O. #301107 Northern Utilities New Hampshire Depreciation Study

<u>Time</u>	<u>Description</u>
	review data and database approach.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2011

James Aikman

Unitil Service Corp.

W. O. #301107 Northern Utilities New Hampshire Depreciation Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
3/6/11		COR/Salv analyses, total NH and develop total composite NS using prior study account level estimates.
3/7/11		Pick data for special COR/Salv analysis of 376 and 380. COR/Salv analyses, total NH and develop total composite NS using prior study account level estimates.
3/9/11		COR/Salv analyses, total NH and develop total composite NS using prior study account level estimates.
3/10/11		COR/Salv analyses, total NH and develop total composite NS using prior study account level estimates.
3/11/11		COR/Salv analyses, total NH and develop total composite NS using prior study account level estimates.
3/12/11		COR/Salv analyses, total NH and develop total composite NS using prior study account level estimates.

OUT OF SCOPE OF SERVICES:

Week ending 3/3/11	Assist Marcy Stefan on input data.
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TOTAL

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2011

Marcy Stefan

Unitil Service Corp.

W. O. #301107 Northern Utilities New Hampshire Depreciation Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
Week ending 3/5/11		Plant history data preparation
Week ending 3/12/11		Plant history data preparation
Week ending 3/26/11		Plant history data preparation
 <u>OUT OF SCOPE OF SERVICES:</u>		
Week ending 3/5/11		Data preparation.
Week ending 3/26/11		Data preparation.
TOTAL		

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2011

Michael Normand

Unitil Service Corp.

W. O. #301107 Northern Utilities New Hampshire Depreciation Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
3/7/11		<u>OUT OF SCOPE OF SERVICES:</u> Assist Marcy Stefan with input data.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2011

Roxanne Peters

Unitil Service Corp.

W. O. #301107 Northern Utilities New Hampshire Depreciation Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
3/7/11		<u>OUT OF SCOPE OF SERVICES:</u> Assist Marcy Stefan with input data.
TOTAL		

Invoice



Management Applications Consulting, Inc.
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 Reading, PA 19609-1157

T.I.N. 23-2293083

Date	Invoice #
5/4/2011	20110525

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

5 Weeks Ended 4/29/11

P/O #	Terms	Project	
	Net 10 Days	301107 NU, NH Div. Depreciation Study	
Hours	Description	Rate	Amount
	Paul M. Normand		3,262.50
	James H. Aikman		2,025.00
	Marcy E. Stefan		14,107.50
	Secretarial Services		281.25
		Total	\$19,676.25

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2011

Paul Normand

Unitil Service Corp.

W. O. #301107 Northern Utilities New Hampshire Depreciation Study

<u>Time</u>	<u>Description</u>
	Finalize analyses and testimony.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2011

James Aikman

Unitil Service Corp.

W. O. #301107 Northern Utilities New Hampshire Depreciation Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
4/13 to 4/15/11		raft depreciation study and review and edit Normand testimony.
TOTAL		

Professional Services

April 2011

Marcy Stefan

Unitil Energy Services corp.
 Northern Utilities – New Hampshire

W. O. #301107

Depreciation Study @ 12/31/10

<u>Date</u>	<u>Time</u>	<u>Description</u>
04/04/2011		Convert SPR plant history.
04/05/2011		Convert SPR plant history.
04/06/2011		Process update data and create data base @12/31/2010.
04/07/2011		Set up and perform SPR-Bal analyses on data base by plant account. Print all reports.
04/08/2011		Set up and run theoretical reserves for each plant account. Create whole life depreciation schedule with amortization of reserve variance @12/31/2010.
04/10/2010		Whole life depreciation schedule with amortization of reserve variance @12/31/2010.
04/11/2010		Make some revisions to Whole life depreciation schedule. Calculate the COR rates and input in depreciation schedule.
04/12/2010		Make some revisions to Whole life depreciation schedule. Emailed Whole life depreciation schedule to Tressa Northrup.
04/13/2010		Create comparison schedule of current accrual rates to proposed accrual rates @12/31/2010. Emailed to Tressa Northrup.
04/14/2011		Print and bind depreciation study work papers.
04/15/2011		Print and bind depreciation study work papers.
04/20/2011		Depreciation study report and testimony

OUT-OF-SCOPE SERVICES:

03/28-04/1/2011		Out-of-scope data preparation.
04/3-04/4/2011		Out-of-scope data preparation.
04/22/2011		Out-of-scope data preparation.
04/25-04/26/2011		Out-of-scope data preparation.

Total:

**Management Applications Consulting, Inc.**1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Northern Utilities, Inc.
New Hampshire Division
Rate Case Cost Invoices
11-069
Tab 3
Depreciation Study**Invoice**

Page 17 of 28 REFLECTED	Invoice #
9/1/2011	20110922

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 8/26/11

P/O #	Terms	Project	
	Net 10 Days	301107 NU, NH Div. Depreciation Study	
Hours	Description	Rate	Amount
	James H. Aikman		337.50
	Marcy E. Stefan		4,860.00
	Secretarial Services		112.50
		Total	\$5,310.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

August 2011

James Aikman

Unitil Service Corp.

W. O. #301107 Northern Utilities New Hampshire Depreciation Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
8/2/11		Data request responses.
TOTAL		

Professional Services

August 2011

Marcy Stefan

**Unitil Energy Services corp.
Northern Utilities – New Hampshire**

W. O. #301107

Depreciation Study @ 12/31/10

<u>Date</u>	<u>Time</u>	<u>Description</u>
08/01/2011		Responses to Staff information requests.
08/02/2011		Responses to Staff information requests.
08/03/2011		Responses to Staff information requests.
08/04/2011		Responses to Staff information requests.
08/05/2011		Responses to Staff information requests.
08/22/2011		Responses to Staff information requests.
08/24/2011		Responses to Staff information requests.
08/25/2011		Responses to Staff information requests.

Total:



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Date	Invoice #
10/7/2011	20111021

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

5 Weeks Ended 9/30/11			
P/O #	Terms	Project	
	Net 10 Days	301107 NU, NH Div. Depreciation Study	
Hours	Description	Rate	Amount
	Marcy E. Stefan Secretarial Services		1,147.50 33.75
		Total	\$1,181.25

Professional Services

September 2011

Marcy Stefan

**Unitil Energy Services Corp.
Northern Utilities – New Hampshire**

W. O. #301107

Depreciation Study @ 12/31/10

<u>Date</u>	<u>Time</u>	<u>Description</u>
08/30/2011		Responses to Staff information requests.
08/31/2011		Responses to Staff information requests.
09/13/2011		Information for Technical Conference.
Total:		



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
 Reading, PA 19609-1157

T.I.N. 23-2293083

Invoice

Date	Invoice #
1/6/2012	20120126

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

5 Weeks Ended 12/30/11

P/O #	Terms	Project	
	Net 10 Days	301107 NU, NH Div. Depreciation Study	
Hours	Description	Rate	Amount
	Paul M. Normand		2,925.00
	James H. Aikman		225.00
	Marcy E. Stefan		2,565.00
	Secretarial Services		90.00
		Total	\$5,805.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

December 2011

Paul Normand

Unitil Service Corp.

W. O. #301107 Northern Utilities New Hampshire Depreciation Study

<u>Time</u>	<u>Description</u>
	Update new parameters per staff approach and prepare Company position.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

December 2011

James Aikman

Unitil Service Corp.

W. O. #301107 Northern Utilities New Hampshire Depreciation Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
12/21/11	0	Review Staff depreciation exhibits.
TOTAL	0.	

Professional Services

December 2011

Marcy Stefan

**Unitil Energy Services Corp.
Northern Utilities – New Hampshire**

W. O. #301107

Depreciation Study @ 12/31/10

<u>Date</u>	<u>Time</u>	<u>Description</u>
12/20/2011		Paul's review of JJC recommendations
12/21/2011		Paul's review of JJC recommendations
12/27/2011		Paul's review of JJC recommendations
12/28/2011		Paul's review of JJC recommendations
12/29/2011		Paul's review of JJC recommendations

Total:



Management Applications Consulting, Inc.
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T.I.N. 23-2293083

Northern Utilities, Inc.
New Hampshire Division
Rate Case Cost Invoices
11-069
Tab 3
Depreciation Study
Page 26 of 28
REDACTED

Invoice

Date	Invoice #
2/3/2012	20120224

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 1/27/12			
P/O #	Terms	Project	
	Net 10 Days	301107 NU, NH Div. Depreciation Study	
Hours	Description	Rate	Amount
	Paul M. Normand		7,762.50
	Marcy E. Stefan		1,485.00
		<i>Approved for Payment</i> <i>DFC</i> <i>2/21/12</i> <i>\$9,247.50</i> <i>30-40-00-00-00-182-0328</i>	
Total			\$9,247.50

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

January 2012

Paul Normand

Unitil Service Corp.

W. O. #301107 Northern Utilities New Hampshire Depreciation Study

<u>Time</u>	<u>Description</u>
	Provide various scenarios of study and ASL and Cunningham's proposals.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

January 2012

Marcy Stefan

Unitil Service Corp.

W. O. #301107 Northern Utilities New Hampshire Depreciation Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
1/5-1/23/12		Modify several parameters for various analyses for settlement.

Tab 3
MAC Lead Lag



Management Applications Consulting, Inc.

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T.I.N. 23-2293083

Northern Utilities, Inc.
New Hampshire Division
Rate Case Expense Invoices
11-069
Tab 3
Lead Lag
Page 1 of 2
REDACTED

Invoice

Date	Invoice #
4/1/2011	20110428

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 3/25/11

P/O #	Terms	Project
	Net 10 Days	201114 Unitil NU, NH Lead-Lag Study

Hours	Description	Rate	Amount
	Michael J. Morganti		945.00
Total			\$945.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2011

Michael Morganti

Unitil Service Corp.

W. O. #201114 Northern Utilities New Hampshire Lead-Lag Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
3/15/11		Reviewing and sorting templates for lead-lag study.
3/24/11		Reviewing data requests and data received for payroll and accounts receivable.
		TOTAL HOURS

Invoice



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Date	Invoice #
5/4/2011	20110520

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

5 Weeks Ended 4/29/11

[illegible]

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2011

Michael Morganti

Unitil Service Corp.

W. O. #201114 Northern Utilities New Hampshire Lead-Lag Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
3/29/11		Reviewing labor data.
4/13/11		Reviewing income tax lag, collection lag, and calculation of population for Other O&M.
4/25/11		Updating accounts receivable aging reports. Reviewing data received to date. Reviewing leases, property taxes, regulatory commission expenses and service company charges.
		TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2011

Debbie Gajewski

Unitil Service Corp / Northern Utilities

W. O. #201114

New Hampshire Division – Lead-Lag Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
3/29/11		NH Lead-Lag ADP Payroll.
3/30/11		NH Lead-Lag ADP Payroll and Non-Payroll.
		TOTAL HOURS



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Date	Invoice #
6/3/2011	20110616

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To	

4 Weeks Ended 5/27/11

[illegible]

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

May 2011

Michael Morganti

Unitil Service Corp.

W. O. #201114 Northern Utilities New Hampshire Lead-Lag Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
5/11/11		Reviewing Other O&M expenses noting items to be excluded.
5/12/11		Setting up sample for Other O&M expenses lead-lag calculation.
5/13/11		Conference call regarding accounts receivable aging report. Review of accounts receivable turnover calculation and Other O&M sample with Northern.
5/17/11		Updating collection lag worksheet for latest data received.
5/18/11		Working on Other O&M lag schedule, accounts receivable aging reports, collection lag calculation, Billing lag, Interest on Long Term Debt lag, and Interest on Short Term Debt lag.
5/19/11		Updating Labor ADP and Non-ADP lag spreadsheets. Reviewing and updating leases. Reviewing Prepayments and Regulatory Commission expenses.
5/20/11		Reviewing Pension & Benefits and Non-ADP labor benefits lags.
5/24/11		Updating Pensions & Benefits lead-lag schedules.
5/25/11		Updating Non-ADP and ADP payroll lead-lag schedules and Taxes Other than Income Taxes lead-lag schedules.
5/26/11		Updating Pensions & Benefits lead-lag schedule.
5/27/11		Updating Pensions & Benefits lead-lag schedule.

TOTAL HOURS

Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Northern Utilities, Inc.
New Hampshire Division
Rate Case Expense Invoices
11-069
Tab 3
Lead Lag
Page 8 of 21

Invoice

REDACTED Date	Invoice #
7/1/2011	20110715

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 6/24/11

P/O #	Terms	Project
	Net 10 Days	201114 Unitil NU, NH Lead-Lag Study

Hours	Description	Rate	Amount
	Paul M. Normand		1,575.00
	Michael J. Morganti		6,090.00
	Secretarial Services		78.75

Total	\$7,743.74
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MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

June 2011

Paul Normand

Unitil Service Corp.

W. O. #201114 Northern Utilities New Hampshire Lead-Lag Study

<u>Time</u>	<u>Description</u>
	Review calculations, updates, and testimony.
<u>TOTAL HOURS</u>	

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

June 2011

Michael Morganti

Unitil Service Corp.

W. O. #201114 Northern Utilities New Hampshire Lead-Lag Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
6/1/11		Setting up summary file and linking Total Company numbers.
6/2/11		Setting up summary file and updating Total Company balances. Reviewing rental revenues for lag period.
6/7/11		Setting up summary file and linking lag days to workpaper schedules.
6/8/11		Updating summary file with lag days, reference notes, and links. Revising all payment dates from A.M. to P.M. Calculating preliminary results and sending to Northern. Comparing ME and NH cash working capital results and noting differences.
6/9/11		Reviewing collection lag calculation regarding Sundry Revenues and receivables. Summarizing differences in both studies. Conference call regarding review items.
6/13/11		Updating Sundry Revenues in collection lag worksheet.
6/14/11		Reviewing and updating Sundry collection lags and reviewing with Todd Diggins.
6/15/11		Updating collection lag for revised Sundry accounts receivable balances and revenues. Reviewing lead-lag results and emailing workpapers and results to Northern.
6/16/11		Updating lead-lag for revisions to collection lag. Updating summary file. Conference call with Northern.
6/21/11		Creating PDF files of lead-lag workpapers. Conference call regarding rate base addition that should be removed.
6/22/11		Creating PDF files of lead-lag workpapers. Updating final Summary file and drafting testimony.
6/23/11		Creating PDF files of lead-lag workpapers. Updating final Summary file and drafting testimony.
6/24/11		Drafting testimony and reviewing with Paul Normand.
6/25/11		Updating lead-lag schedules for removing expenses that relate to 2009.
		TOTAL HOURS

**Management Applications Consulting, Inc.**1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Northern Utilities, Inc.
New Hampshire Division
Rate Case Expense Invoices
11-069
Tab 3Lead Lag
Page 11 of 21
REDACTED**Invoice**

Date	Invoice #
8/5/2011	20110815

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

5 Weeks Ended 7/29/11

P/O #	Terms	Project		
	Net 10 Days	201114 Unitil NU, NH Lead-Lag Study		
Hours	Description		Rate	Amount
		Paul M. Normand		2,812.50
		Michael J. Morganti		840.00
		Secretarial Services		101.25

MANAGEMENT APPLICATIONS CONSULTING, INC

Professional Services

July 2011

Paul Normand

Unitil Service Corp.

W. O. #201114 Northern Utilities New Hampshire Lead-Lag Study

<u>Time</u>	<u>Description</u>
	Review and finalize New Hampshire lead-lag study and testimony.
	TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

July 2011

Michael Morganti

Unitil Service Corp.

W. O. #201114 Northern Utilities New Hampshire Lead-Lag Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
6/27/11		Updating Schedules for interest expense. Showing long-term and short-term interest. Sending files and reviewing with Northern.
6/28/11		Updating testimony and exhibits for update of interest.
6/29/11		Reviewing final changes to testimony. Creating final PDF files and e-mailing to Northern. Computing revenue requirement impact. Updating testimony for John Gulliver's changes.
6/30/11		Reviewing and updating testimony and exhibits.
		TOTAL HOURS



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
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T.I.N. 23-2293083

Invoice

Date	Invoice #
10/7/2011	20111014

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

5 Weeks Ended 9/30/11

P/O #	Terms	Project	
	Net 10 Days	201114 Unitil NU, NH Lead-Lag Study	
Hours	Description	Rate	Amount
	Michael J. Morganti		840.00
		Total	\$840.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

September 2011

Michael Morganti

Unitil Service Corp.

W. O. #201114 Northern Utilities New Hampshire Lead-Lag Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
9/14/11		Reviewing Lead-Lag filing with Paul Normand for Technical Conference on 9/15/11.
9/29/11		Responding to Staff 3-64 and 3-65.
		TOTAL HOURS



Management Applications Consulting, Inc.

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Reading, PA 19609-1157

T.I.N. 23-2293083

Date	Invoice #
11/4/2011	20111116

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To	

4 Weeks Ended 10/28/11

P/O #	Terms	Project	
	Net 10 Days	201114 Unitil NU, NH Lead-Lag Study	
Hours	Description	Rate	Amount
[REDACTED]	Michael J. Morganti	[REDACTED]	210.00
		Total	\$210.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

October 2011

Michael Morganti

Unitil Service Corp.

W. O. #201114 Northern Utilities New Hampshire Lead-Lag Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
10/12/11		Updating lead-lag study to current revenue requirements and creating PDF files of summary.
		TOTAL HOURS



Management Applications Consulting, Inc.

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T.I.N. 23-2293083

Date	Invoice #
1/6/2012	20120113

Bill To	
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz	

Ship To

5 Weeks Ended 12/30/11

P/O #	Terms	Project
	Net 10 Days	201114 Unitil NU; NH Lead-Lag Study

Hours	Description	Rate	Amount
	Michael J. Morganti		630.00

Total	\$630.00
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MANAGEMENT APPLICATIONS CONSULTING, INC.

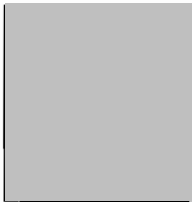
Professional Services

December 2011

Michael Morganti

Unitil Service Corp.

W. O. #201114 Northern Utilities New Hampshire Lead-Lag Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
12/5/11		Updating lead-lag for latest revenue requirements. Iterating updates with revenue requirement model.
		TOTAL HOURS

**Management Applications Consulting, Inc.**1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Northern Utilities, Inc.
New Hampshire Division
Rate Case Expense Invoices
11-069
Tab 3
Lead Lag
Page 20 of 2
REDACTED**Invoice**

Date	Invoice #
3/2/2012	20120308

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 2/24/12

P/O #	Terms	Project		
	Net 10 Days	201114 Unitil NU, NH Lead-Lag Study		
Hours	Description		Rate	Amount
	Michael J. Morganti			210.00
			Approved for payment JFC 3/6/12 \$210.00 30-40-00-00-00-182-03-28	
			Total	\$210.00

Tab 3
MAC Marginal Cost Study



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Date	Invoice #
3/4/2011	20110320

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 2/25/11

P/O #	Terms	Project	
	Net 10 Days	201104 NU, NH Div, Marginal Cost Study	
Hours	Description	Rate	Amount
	Paul M. Normand Michael T. Normand Secretarial Services		675.00 220.00 11.25
		Total	\$906.25

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2011

Paul Normand

Unitil Service Corp.

W. O. #201104

Northern Utilities New Hampshire Marginal Study

<u>Time</u>	<u>Description</u>
	Review data detail and initial layout.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2011

Michael Normand

Unitil Service Corp.

W. O. #201104

Northern Utilities New Hampshire Marginal Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
2/3/11		Setting up Marginal Cost Study.
2/7/11		Setting up Marginal Cost Study.



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
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T.I.N. 23-2293083

Date	Invoice #
4/1/2011	20110420

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 3/25/11

[illegible]

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2011

Paul Normand

Unitil Service Corp.

W. O. #201104 Northern Utilities New Hampshire Marginal Study

<u>Time</u>	<u>Description</u>
	Data review.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2011

Michael Normand

Unitil Service Corp.

W. O. #201104

Northern Utilities New Hampshire Marginal Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
3/15/11		Setting up models and inputting data into models. Evaluation and analysis of data provided.
3/16/11		Setting up models and inputting data into models. Evaluation and analysis of data provided.
3/21/11		Setting up models and inputting data into models. Evaluation and analysis of data provided.
3/25/11		Setting up models and inputting data into models. Evaluation and analysis of data provided.



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
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T.I.N. 23-2293083

Invoice

Date	Invoice #
5/4/2011	20110513

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

5 Weeks Ended 4/29/11

P/O #	Terms	Project		
	Net 10 Days	201104 NU, NH Div. Marginal Cost Study		
Hours	Description		Rate	Amount
		Paul M. Normand		13,050.00
		James L. Harrison		337.50
		Debbie L. Gajewski		1,050.00
		Marcy E. Stefan		337.50
		Michael T. Normand		5,060.00
		Secretarial Services		67.50
</				

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2011

Paul Normand

Unitil Service Corp.

W. O. #201104 Northern Utilities New Hampshire Marginal Study

<u>Time</u>	<u>Description</u>
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	Develop results, regression review, testimony preparation.
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MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2011

James Harrison

Unitil Service Corp.

W. O. #201104

Northern Utilities New Hampshire Marginal Study

Time

Description



Investigate dual-fueled Tariff provisions for NH gas tariffs.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2011

Debbie Gajewski

Unitil Service Corp / Northern Utilities

W. O. #201104

New Hampshire Division – Marginal Cost Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
4/11/11		Utilize and develop marginal costs from rate design.
		TOTAL HOURS

Professional Services

April 2011

Marcy Stefan

**Unitil Services Corp.
Northern Utilities – New Hampshire Div.**

W. O. #201104

Marginal Cost Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
04/06/11		Conversion of SPR data base @12/31/2010
04/07/11		Conversion of SPR data base @12/31/2010

Total:

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2011

Michael Normand

Unitil Service Corp.

W. O. #201104 Northern Utilities New Hampshire Marginal Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
Week ending 4/8/11		Updating Marginal models, drafting testimony, creating PDFs and finalized models, discussions with company personnel on data provided, analyzing data provided.
Week ending 4/15/11		Updating Marginal models, drafting testimony, creating PDFs and finalized models, discussions with company personnel on data provided, analyzing data provided.
Week ending 4/22/11		Updating Marginal models, drafting testimony, creating PDFs and finalized models, discussions with company personnel on data provided, analyzing data provided.
Week ending 4/29/11		Updating Marginal models, drafting testimony, creating PDFs and finalized models, discussions with company personnel on data provided, analyzing data provided.



T.I.N. 23-2293083

Invoice

Date	Invoice #
8/5/2011	20110809

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

5 Weeks Ended 7/29/11

[illegible]

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

July 2011

Michael Normand

Unitil Service Corp.

W. O. #201104 Northern Utilities New Hampshire Marginal Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
7/19/11		Responding to data requests.

Management Applications Consulting, Inc.

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T.I.N. 23-2293083

Northern Utilities, Inc.
 New Hampshire Division
 Rate Case Cost Invoices
 11-069
 Tab 3
 Marginal Cost Study
 Page 15 of 24
 REDACTED

Invoice

Date	Invoice #
9/1/2011	20110909

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 8/26/11

P/O #	Terms	Project
	Net 10 Days	201104 NU, NH Div. Marginal Cost Study

Hours	Description	Rate	Amount
	Michael T. Normand		495.00

Total	\$495.00
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MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

August 2011

Michael Normand

Unitil Service Corp.

W. O. #201104

Northern Utilities New Hampshire Marginal Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
8/19/11		Data Responses.
8/24/11		Data Responses.
8/25/11		Data Responses.
8/26/11		Data Responses.



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
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T.I.N. 23-2293083

Invoice

Date	Invoice #
10/7/2011	20111008

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

5 Weeks Ended 9/30/11

P/O #	Terms	Project
	Net 10 Days	201104 NU, NH Div. Marginal Cost Study

Hours	Description	Rate	Amount
	James L. Harrison		225.00
	Michael T. Normand		1,650.00
	Secretarial Services		22.50
	Transportation Expense	142.13	142.13
	Meals Expense	29.08	29.08
	Lodging Expense	101.01	101.01

Total \$2,169.72
 - \$605.00

TOTAL \$1,564.72

MANAGEMENT APPLICATIONS CONSULTING, INC.
Professional Services
September-11
James L. Harrison

Work Order: 201104

Description: NU NH Marginal Cost

Date	Hours	Task Description
9/14/11		Assist P. Normand in research about New Hampshire precedents for marginal cost study pressure support calculations.
Total		

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

September 2011

Michael Normand

Unitil Service Corp.

W. O. #201104 Northern Utilities New Hampshire Marginal Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
<u>Marginal Cost Study:</u>		
Week ending 9/2/11		Responding to Staff and OCA data requests.
Week ending 9/23/11		Responding to Staff and OCA data requests.
Week ending 9/30/11		Responding to Staff and OCA data requests.
<u>Special Contracts:</u>		
Week ending 9/9/11		National Gypsum special contract analysis at Karen Asbury's and Michael Smith's request.
Week ending 9/16/11		National Gypsum special contract analysis at Karen Asbury's and Michael Smith's request.
Week ending 9/23/11		National Gypsum special contract analysis at Karen Asbury's and Michael Smith's request.





Management Applications Consulting, Inc.

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T.I.N. 23-2293083

Date	Invoice #
11/4/2011	20111110

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

[illegible]

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

October 2011

Michael Normand

Unitil Service Corp.

W. O. #201104 Northern Utilities New Hampshire Marginal Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
<u>Marginal Cost Study:</u>		
10/3/11		Responding to data requests.
10/4/11		Responding to data requests.
<u>Special Contracts</u>		
10/12/11		Special Contract analysis.



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
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T.I.N. 23-2293083

Date	Invoice #
12/2/2011	20111210

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 11/25/11

P/O #	Terms	Project
	Net 10 Days	201104 NU, NH Div. Marginal Cost Study

Hours	Description	Rate	Amount
	Paul M. Normand	225.00	562.50
	Michael T. Normand -4.5 hours-special contract	110.00	495.00
	Secretarial Services	45.00	11.25

Total	\$1,068.75
	- \$495

TOTAL \$573.75

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

November 2011

Paul Normand

Unitil Service Corp.

W. O. #201104

Northern Utilities New Hampshire Marginal Study

<u>Time</u>	<u>Description</u>
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	Data responses.
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MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

November 2011

Michael Normand

Unitil Service Corp.

W. O. #201104 Northern Utilities New Hampshire Marginal Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
11/9/11		Responding to data requests and special contract analysis.
11/16-11/18/11		Responding to data requests and special contract analysis.

Tab 3
MAC Rate Design

**Management Applications Consulting, Inc.**1103 Rocky Drive, Suite 201
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T.I.N. 23-2293083

Northern Utilities, Inc.
New Hampshire Division
Rate Case Expense Invoices
11-069
Tab 3
Rate Design
Page 1 of 24
REDACTED**Invoice**

Date	Invoice #
3/4/2011	20110322

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 2/25/11

P/O #	Terms	Project		
	Net 10 Days	201106 NU, NH Div. Rate Design		
Hours	Description		Rate	Amount
	Paul M. Normand			900.00
	Debbie L. Gajewski			1,680.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2011

Paul Normand

Unitil Service Corp.

W. O. #201106

Northern Utilities New Hampshire Rate Design

<u>Time</u>	<u>Description</u>
	Review data detail and initial layout.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2011

Debbie Gajewski

W. O. #201106

**Unitil Service Corp / Northern Utilities
New Hampshire Division – Rate Design**

<u>Date</u>	<u>Time</u>	<u>Description</u>
2/9/11		Prepare preliminary direct testimony for Paul Normand.
2/10/11		Prepare preliminary direct testimony for Paul Normand.
		TOTAL HOURS

**Management Applications Consulting, Inc.**1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Northern Utilities, Inc.
New Hampshire Division
Rate Case Expense Invoices
11-069
Tab 3
Rate Design
Page 4 of 24
REDACTED**Invoice**

Date	Invoice #
4/1/2011	20110422

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 3/25/11

P/O #	Terms	Project		
	Net 10 Days	201106 NU, NH Div. Rate Design		
Hours	Description		Rate	Amount
	Paul M. Normand			562.50
	Debbie L. Gajewski			2,100.00

MANAGEMENT APPLICATIONS CONSULTING, INC

Professional Services

March 2011

Paul Normand

**W. O. #201106 Unitil Service Corp.
Northern Utilities New Hampshire Rate Design**

<u>Time</u>	<u>Description</u>
	Lay out details for rate design.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

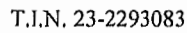
March 2011

Debbie Gajewski

W. O. #201106

**Unitil Service Corp / Northern Utilities
New Hampshire Division – Rate Design**

<u>Date</u>	<u>Time</u>	<u>Description</u>
3/7/11		Develop NH rate design spreadsheet.
3/8/11		Develop NH rate design spreadsheet.
3/24/11		Test COS unbundled and link to rate design spreadsheet.
		TOTAL HOURS



Date	Invoice #
5/4/2011	20110515

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

5 Weeks Ended 4/29/11

P/O #	Terms	Project	
	Net 10 Days	201106 NU, NH Div. Rate Design	
Hours	Description	Rate	Amount
	Paul M. Normand Debbie L. Gajewski Secretarial Services		2,025.00 3,570.00 67.50
		Total	\$5,662.50

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2011

Paul Normand

Unitil Service Corp.

W. O. #201106

Northern Utilities New Hampshire Rate Design

<u>Time</u>	<u>Description</u>
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	Rate design preparation.
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MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2011

Debbie Gajewski

W. O. #201106

**Unitil Service Corp / Northern Utilities
New Hampshire Division – Rate Design**

<u>Date</u>	<u>Time</u>	<u>Description</u>
4/1/11		Develop NH Rate Design.
4/6/11		Develop NH Rate Design.
4/12/11		Develop NH Rate Design and modify Bill Impacts.
4/14/11		Develop NH Rate Design and update Bill impacts.
4/18/11		Develop NH Rate Design and update Bill impacts.
4/19/11		Review and modify PMN Direct Testimony.
4/20/11		Develop NH Rate Design and update Bill impacts.
4/21/11		Develop NH Rate Design and update Bill impacts.
4/25/11		Review, finalize, and create pdf files for NH Rate Design and Bill impacts.
4/26/11		Review, finalize, and create pdf files for NH Rate Design and Bill impacts.
4/27/11		Review, finalize, and create pdf files for NH Rate Design and Bill impacts.

TOTAL HOURS

**Management Applications Consulting, Inc.**1103 Rocky Drive, Suite 201
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T.I.N. 23-2293083

Northern Utilities, Inc.
New Hampshire Division
Rate Case Expense Invoices
11-069
Tab 3Rate Design
Page 10 of 24
REDACTED**Invoice**

Date	Invoice #
9/1/2011	20110911

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 8/26/11

P/O #	Terms	Project		
	Net 10 Days	201106 NU, NH Div. Rate Design		
Hours	Description		Rate	Amount
	Paul M. Normand			7,425.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

August 2011

Paul Normand

Unitil Service Corp.

W. O. #201106

Northern Utilities New Hampshire Rate Design

Time

Description



Data responses.



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
 Reading, PA 19609-1157

T.I.N. 23-2293083

Invoice

Date	Invoice #
10/7/2011	20111010

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

5 Weeks Ended 9/30/11

P/O #	Terms	Project	
	Net 10 Days	201106 NU, NH Div. Rate Design	
Hours	Description	Rate	Amount
	Paul M. Normand		12,600.00
	Debbie L. Gajewski		420.00
	Secretarial Services		11.25
	Transportation Expense	142.14	142.14
	Meals Expense	29.08	29.08
	Lodging Expense	101.00	101.00
Total			\$13,303.47

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

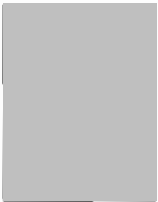
September 2011

Paul Normand

Unitil Service Corp.

W. O. #201106

Northern Utilities New Hampshire Rate Design

<u>Time</u>	<u>Description</u>
	Data request preparation.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

September 2011

Debbie Gajewski

**W. O. #201106 Unitil Service Corp / Northern Utilities
New Hampshire Division – Rate Design**

<u>Date</u>	<u>Time</u>	<u>Description</u>
8/30/11		Respond to NU NH Rate Design data requests.
		TOTAL HOURS



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
 Reading, PA 19609-1157

T.I.N. 23-2293083

Invoice

Date	Invoice #
11/4/2011	20111112

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 10/28/11

P/O #	Terms	Project
	Net 10 Days	201106 NU, NH Div. Rate Design

Hours	Description	Rate	Amount
	Paul M. Normand Secretarial Services		2,925.00 45.00
Total			\$2,970.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

October 2011

Paul Normand

Unitil Service Corp.

W. O. #201106

Northern Utilities New Hampshire Rate Design

<u>Time</u>	<u>Description</u>
	Data request responses.

**Management Applications Consulting, Inc.**1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Northern Utilities, Inc.
New Hampshire Division
Rate Case Expense Invoices
11-069
Tab 3
Rate Design
Page 17 of 24
REDACTED**Invoice**

Date	Invoice #
1/6/2012	20120110

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

5 Weeks Ended 12/30/11

P/O #	Terms	Project		
	Net 10 Days	201106 NU, NH Div. Rate Design		
Hours	Description		Rate	Amount
		Paul M. Normand		5,512.50
		Debbie L. Gajewski		840.00
		Marcy E. Stefan		135.00
		Secretarial Services		11.25
			</	

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

December 2011

Paul Normand

Unitil Service Corp.

W. O. #201106

Northern Utilities New Hampshire Rate Design

<u>Time</u>	<u>Description</u>
-------------	--------------------

	Data responses.
---	-----------------

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

December 2011

Debbie Gajewski

Unitil Service Corp.

W. O. #201106

Northern Utilities NH Rate Design

<u>Date</u>	<u>Time</u>	<u>Description</u>
12-12-11		Northern Utilities DG 11-069 NH Rate Design and Bill Impact Modifications
12-21-11		Northern Utilities New Hampshire Rate Design and Bill Impact Modifications and create pdf files
		TOTAL HOURS

Professional Services

December 2011

Marcy Stefan

Unitil Service Corp.

W. O. #201106

Northern Utilities NH Rate Design

<u>Date</u>	<u>Time</u>	<u>Description</u>
12/11/2011		Additional corrections to marginal study.
Total:		



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
 Reading, PA 19609-1157

T.I.N. 23-2293083

Invoice

Date	Invoice #
2/3/2012	20120208

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: George Gantz

Ship To

4 Weeks Ended 1/27/12

P/O #	Terms	Project	
	Net 10 Days	201106 NU, NH Div. Rate Design	
Hours	Description	Rate	Amount
	James L. Harrison - 2.5 Hours - THIS IS SC WORK.		562.50
	Paul M. Normand		5,287.50
	Debbie L. Gajewski		1,260.00
		Approved For Payment ORC 2/2/12 30-40-00-00-00-182-08-28 = \$6,547.50 30-48-29-00-00-923-32-03 = \$562.50	
Total			\$7,110.00 - \$562.50 \$6,547.50

MANAGEMENT APPLICATIONS CONSULTING, INC.
Professional Services
January-12
James L. Harrison

Work Order: 201106

Description: NU-NH Foss Spec Contract

Date	Hours	Task Description
1/25/12 Total		Update MCS floor price calculations and send to M Smith

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

January 2012

Paul Normand

Unitil Service Corp.

W. O. #201106

Northern Utilities New Hampshire Rate Design

<u>Time</u>	<u>Description</u>
	Redo many iterations and review of rate design proposals.
<u>23.50</u>	

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

January 2012

Debbie Gajewski

Unitil Service Corp.

W. O. #201106

Northern Utilities NH Rate Design

<u>Date</u>	<u>Time</u>	<u>Description</u>
1-10-12		Modify NU NH Rate Design and Bill Impact files.
1-11-12		Modify NU NH Rate Design and Bill Impact files.
1-19-12		Modify NU NH Rate Design and Bill Impact files.
1-20-12		Modify NU NH Rate Design and Bill Impact files.
1-23-12		Modify NU NH Rate Design and Bill Impact files.
		TOTAL HOURS

Tab 4

3/11



Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Batch: 122805630UPS
Requisition: 76018
Invoice: 860009371,860009459,860009544
CHK

Ordered From:

KROLL, BECKER & WING LLC
 PO BOX 845510
 SUITE 7
 BOSTON, MA 02284-5510

Order Date:

3/7/2011

Requisitioner:

Todd Diggins

Line	Qty	Description	Tax	Acct Num	Allocation		Dist. Amount	Unit	Sub
					A-W-C				
1	1	Temporary EE Invoice Payment	N	200000001820334				EA	\$4,545.00
				305000001820328					
				200000001820335					
				304000001820328					
Invoice Total:									\$4,545.00

Invoice Number: 860009371,860009459,860009544 Invoice Amount: \$4,545.00

Releasing Group: N/A Receiving Group: N/A

Approvals: I - Dan Main 3/8/2011

AP Notes:	
Vouchered by:	u
Return Check to:	Payee
Voucher Month:	March



Requisition ID: 76018
CHK
REDACTED

Ship To:

Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842
Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
Attn: Purchasing
6 Liberty Lane West
Hampton, NH 03842
(603)773-6467 fax: (603)773-6667

Ordered From:

KROLL, BECKER & WING LLC
PO BOX 845510
SUITE 7
BOSTON, MA 02284-5510
Phone: Fax:

Order Date:

3/7/2011

Requisitioner:

Todd Diggins

FOB & Freight Terms**Due Date:**

Line Qty Description

Tax

Acct Num

Allocation

Auth-CWO

Unit Price Unit

Sub

1	1	Temporary EE Invoice Payment	N	200000001820334		\$4,545.00	EA	\$4,545.00
				305000001820328				
				200000001820335				
				304000001820328				

Order Total: \$4,545.00

Invoice Number: N/A

Admin:

Vicky Ryea

Releasing Group: N/A

Receiving Group:

N/A

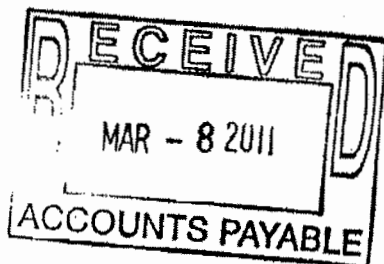
Approvals:

1 - Dan Main

Waiting...

Date Printed: 3/7/2011

Printed By: Todd Diggins



INVOICE

ORIGINAL COPY

1.5% interest charge per month added to all 30 day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**
P.O. Box 845510
Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE

CLIENT: 52388 CONTRACT: 81157

PO#:

DEPT: Todd Diggins

INVOICE: 860009371 \$ USED:

DATE: 2/15/2011 % USED:

POAMT:

BRANCH: KB-Bedford_NH T SUPERVISOR

BILLED TO: **Unitil Corporation**
Todd Diggins
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
02/11/11		Regular			\$1,698.75
TOTAL:					\$1,698.75

11.02.2011 13:48:30

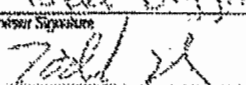
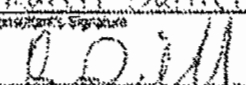
NVS:EXCH/DANIELLMRS

XPRESSIONS1

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

- Once completed and approved, use this sheet for faxing;
- Fax on Friday to ensure prompt payment to (866) 313-4798

 <i>Non-union Staffing & Recruiting</i>		Work Ending Date (Friday) 2 / 11 / 2011		Time Sheet Time worked for one week only. Start with Saturday and end on Friday midnight. Enter time to nearest quarter hour (00, 25, 50, 75) only	
		Client Information		Day Dates (m/d) Billable Time	
Client Name (print) United		Saturday 1			
Supervisor Todd Diggins		Sunday 1			
Address 16 Liberty Ln W		Monday 2 / 7			
City, State, Zip Hampton NH 03842		Tuesday 2 / 8			
Client Telephone 603-773-6504		Wednesday 2 / 9			
		Thursday 2 / 10			
		Friday 2 / 11		Total Time	
		Fax Innecard to (866) 313-4798			

Client Approval		KBW Financial Staffing & Recruiting Employer	
The time is shown from the correct five through days and hours not over 40 and the work is shown to satisfactory to the best knowledge of client. By signing the client approval, we also acknowledge that we are bound by the terms of KBW Financial Staffing & Recruiting and its policies. If not, we are bound by the terms of the contract between us and the client. We are bound by the terms of the contract between us and the client. We are bound by the terms of the contract between us and the client.		Job Title or Position Accounting	
Supervisor Name (print) Todd Diggins		Consultant's Name (print) Karen Daniell	
Supervisor Signature 		Consultant's Signature 	
		I certify that the time shown on this time sheet was correct and was worked by me	

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested, for each engagement of our professionals, we will send you an attachment to this agreement, a Work Schedule that will describe the services we will provide. The professionals we will assign. The anticipated start and end dates for the engagement. The hourly charge for each professional, and the name of our contact manager. If any changes or additions are made, you may request an updated Work Schedule by notifying our contact manager. Our professionals will perform all duties within their skills related to the engagement, subject that you understand that they are not authorized to sign tax returns, render legal accounting opinions, handle or interpret bank or other negotiable instruments or make any final decisions on your client that would normally be made by one of your directors or officers.

Fees

Fees for services will be described in each attachment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. Fees will be submitted to you weekly and are due upon receipt. In the event you or any affiliate hire or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional's services to you under this agreement, you will pay us a commission fee of 25% of the sum of the professional's anticipated aggregate annual compensation. Any hours over 40 will be invoiced to you at 1.5 times the regular hourly rate.

Equal Opportunity Policy

Both parties agree to comply with all applicable equal employment opportunity laws, including, but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1991, the Americans with Disabilities Act, and, if applicable, the affirmative action requirements of Executive Order 11246, the Rehabilitation Act of 1973, as amended, and the Vietnam War Veterans Readjustment Assistance Act of 1974, as amended. You certify that your premises comply with all government requirements regarding safe working conditions and that our professionals working on your premises will be given any required safety training or information.

Disclaimer

If for any reason you are dissatisfied with a professional assigned to you, we will immediately remove that person and furnish a replacement as soon as possible if necessary. If we are notified of your dissatisfaction before the expiration of the person's second day of work, we will not charge you for the first 16 hours worked by the person. We make no other warranty, either written or implied. We will not be liable for incidental, indirect or consequential damages or lost profits, and our maximum liability for any specific engagement, in any event, will not exceed the fees actually paid to us for that engagement.

Limitation of Liability

This letter authorizes the understanding between us of our engagement. Any modifications, amendments or changes to this agreement must be in writing and signed by principal owner of Kroll, Becker & Wing, LLC. Either party may terminate this agreement with 30 days notice.

We appreciate the opportunity to be of service to you and look forward to the successful completion of your project.

INVOICE

ORIGINAL COPY

1.5% interest charge per month added to all 30 day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**
P.O. Box 845510
Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE

CLIENT: 52388 CONTRACT: 81157

PO#:

DEPT: Todd Diggins

INVOICE: 860009459 \$ USED:

DATE: 2/22/2011 % USED:

POAMT:

BRANCH: KB-Bedford_NH T SUPERVISOR

BILLED TO: **Unitil Corporation**
Todd Diggins
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
02/18/11		Regular			\$1,068.75
TOTAL:					\$1,068.75

21.02.2011 13:51:14

NVS:EXCH/DANIELLEMR5

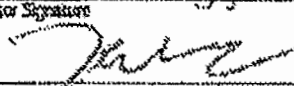
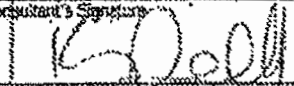
XPRESSIONS1

P: 02 / 02

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing
2. Fax on Friday to ensure prompt payment to (866) 313-4796

 KBW Financial Staffing & Recruiting		Week Ending Date (Friday) 2/18/2011	Title Sheet This sheet is for one week only. Start with Saturday and end on Friday night. Enter time to nearest quarter hour (00, 25, 50, 75) only																
		<table border="1"> <thead> <tr> <th>Day</th> <th>Dates (m/d)</th> <th>Billable Time</th> </tr> </thead> <tbody> <tr> <td>Saturday</td> <td>1</td> <td rowspan="6" style="background-color: #cccccc;"></td> </tr> <tr> <td>Sunday</td> <td>1</td> </tr> <tr> <td>Monday</td> <td>2/14</td> </tr> <tr> <td>Tuesday</td> <td>2/15</td> </tr> <tr> <td>Wednesday</td> <td>2/16</td> </tr> <tr> <td>Thursday</td> <td>1</td> </tr> <tr> <td>Friday</td> <td>1</td> <td>Total Time</td> </tr> </tbody> </table>	Day	Dates (m/d)	Billable Time	Saturday	1		Sunday	1	Monday	2/14	Tuesday	2/15	Wednesday	2/16	Thursday	1	Friday
Day	Dates (m/d)	Billable Time																	
Saturday	1																		
Sunday	1																		
Monday	2/14																		
Tuesday	2/15																		
Wednesday	2/16																		
Thursday	1																		
Friday	1	Total Time																	
Client Information Client Name (print) Unit 11 Supervisor Todd Higgins Address 6 Liberty Ln W City, State, Zip Hampton NH 03842 Client Telephone 603-773-6504		Fax timecard to (866) 313-4796																	

Client Approval The hours as shown above are correct (date, time, day and hours not used) and the work performed is satisfactory to the best knowledge of client. By signing the client approval, we also acknowledge that we are bound by the terms of KBW service agreement or a master agreement that may be in effect. If no such agreement has been executed by this date, hereby, with respect to the matters covered below, we are bound by the conditions of the engagement set forth herein. Supervisor (Name (print)) Todd Higgins Supervisor Signature 	KBW Financial Staffing & Recruiting Employee Job Title or Function: Accounting Consultant's Name (print) Karen Daniell Consultant's Signature 
I certify that the days shown on this time sheet are correct and were worked by me.	

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested, for each engagement of our services, we will give you an acknowledgment of this agreement, a Work Schedule that will describe the services we will provide. The professionals we will assign. The anticipated start and end dates for the engagement. The hourly charges for each professional, and the same office contact manager. If any changes or additions are made, you may request an updated Work Schedule by notifying our contact manager. One professional will perform all duties within their skills related to the engagement, except that you understand that they are not authorized to sign for returns, render legal accounting opinions, handle or transport cash or other negotiable instruments or make any final decisions on your behalf that would normally be made by one of your directors or officers.

Fees

Fees for services will be described in each attachment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. 50% will be submitted to you weekly and are due upon receipt. In the event you or any affiliate hire or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional's services to you under this agreement, you will pay us a conversion fee of 75% of the sum of the employee's associated aggregate annual compensation. Any hours over 40 will be invoiced to you at 1.5 times the regular hourly rate.

Equal Opportunity Policy

Both parties agree to comply with all applicable equal employment opportunity laws, including, but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1991, the Americans with Disabilities Act and, if applicable, the affirmative action requirements of Executive Order 11246, the Rehabilitation Act of 1973, as amended, and the Vietnam Era Veterans Readjustment Assistance Act of 1974. We understand, You certify that your premises comply with all government requirements regarding safe working conditions, and that our professionals working on your premises will be given any required safety training or information.

Guarantee

If for any reason you are dissatisfied with a professional assigned to you, we will immediately remove that person and submit a replacement as soon as possible if necessary. If we are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the first 16 hours worked by the person. We make no other warranty, either express or implied. We will not be liable for incidental, indirect or consequential damages or lost profits, and our maximum liability for any specific engagement, in any case, will not exceed the fees actually paid to us for that engagement.

KBW Financial Staffing & Recruiting

INVOICE

ORIGINAL COPY

1.5% interest charge per month added to all 30 day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**

P.O. Box 845510

Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE

CLIENT: 52388 CONTRACT: 81157

PO#:

DEPT: Todd Diggins

INVOICE: 860009544 \$ USED:

DATE: 3/1/2011 % USED:

POAMT:

RANCH: KB-Bedford_NH T. SUPERVISOR

LED TO: **Unitil Corporation**

Todd Diggins

6 Liberty Lane, West

Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
02/25/11		Regular			\$1,777.50
TOTAL:					\$1,777.50

25.02.2011 16:09:33

NV8:EXCH/DANIELLOMRS

XPRESSION91

P: 01 / 01

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing
2. Fax on Friday to ensure prompt payment to (866) 313-6798



Week Ending Date (Friday)

2/25/2011

Time Sheet

Time worked for one week only. Start with Saturday and end on Friday midnight.

Enter time to nearest quarter hour (00; 25; 50; 75) only

Client Information		Day	Dates (mid)	Billable Time
Client Name (print)	Unitil	Saturday	1	
Supervisor	Todd Diggins	Sunday	1	
Address	16 Liberty Ln W	Monday	2 1 21	
City, State, Zip	Hampton, NH 03842	Tuesday	2 1 22	
Client Telephone	603-773-6504	Wednesday	2 1 23	
		Thursday	2 1 24	
		Friday	2 1 25	
		Total Time		

Fax Time Sheet to: (866) 313-6798

Client Approval

The hours shown above are correct (we brought down and hours not used) and the work performed is satisfactory to the best knowledge of client. By signing the client approval, we also acknowledge that we are bound by the terms of KBW's service agreement or a master agreement that may be in effect. If no such agreement has been executed by the parties herein, with respect to the matters covered herein, we are bound by the conditions of this assignment set forth herein.

Supervisor Name (print)

Todd Diggins

Supervisor Signature

[Signature]

KBW Financial Staffing & Recruiting Employee

Job Title or Function:

Accounting

Consultant's Name (print)

Karen Daniell

Consultant's Signature

[Signature]

I certify that the dates shown on this time sheet are correct and were worked by me:

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested, for each engagement of our services, we will give you an attachment to this agreement, a Work Schedule that will describe the services we will provide. The professionals we will assign. The anticipated start and end dates for the engagements. The hourly charge for each professional, and the name of our contact manager. If any changes or additions are made, you may request an updated Work Schedule by notifying our contact manager. Our professionals will perform all duties within their skills related to the engagement, except that you understand that they are not authorized to sign for returns, render legal accounting opinions, handle or transport cash or other negotiable instruments or make any final decisions on your behalf that would normally be made by one of your directors or officers.

FEES

Fees for services will be described in each attachment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. Fees will be submitted to you weekly and are due upon receipt. In the event you or any affiliate hire or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional services to you under this agreement, you will pay us a conversion fee of 25% of the sum of the employee's anticipated aggregate annual compensation. Any hours over 40 will be invoiced to you at 1.5 times the regular hourly rate.

EQUAL EMPLOYMENT AND SAFETY

Both parties agree to comply with all applicable equal employment opportunity laws, including, but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1961, the Americans with Disabilities Act, and, if applicable, the affirmative action requirements of Executive Order 11246, the Rehabilitation Act of 1973, as amended, and the Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended. You certify that your premises comply with all government requirements regarding safe working conditions and that our professionals working on your premises will be given any required safety training or information.

INDemnITY

If for any reason you are dissatisfied with a professional assigned to you, we will immediately remove that person and furnish a replacement as soon as possible if necessary. If you are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the first 16 hours worked by the replacement. If you are notified of your dissatisfaction after the completion of the person's second day of work, we will not charge you for the first 16 hours worked by the replacement. In any case, we will not exceed the fees actually paid to us for that engagement.

4/8



Batch: 122805743UPS
Requisition: 76853
Invoice: 860009837,860009745,860009638
CHK

Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Ordered From:

KROLL, BECKER & WING LLC
 PO BOX 845510
 SUITE 7
 BOSTON, MA 02284-5510

Order Date:

3/29/2011

Requisitioner:

Todd Diggins

Line Qty	Description	Tax	Acct Num	Allocation	A-W-C	Dist. Amount	Unit	Sub
1	1 Temporary EE Invoice Payment	N	200000001820334				EA	\$5,355.00
			305000001820328					
			200000001820335					
			304000001820328					
Invoice Total:								\$5,355.00

Invoice

Number: 860009837,860009745,860009638 Invoice Amount: \$5,355.00

Releasing Group: N/A

Receiving Group: N/A

Approvals:

1 - Dan Main

3/30/2011

AP Notes:

Vouchered by:	
Return Check to:	Payee
Voucher Month:	March



Requisition ID: 76853
Kroll Becker & Wing LLC
Page 10 of 61
REDACTED
CHK

Ship To:

Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842
Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
Attn: Purchasing
6 Liberty Lane West
Hampton, NH 03842
(603)773-6467 fax: (603)773-6667

Ordered From:

KROLL, BECKER & WING LLC
PO BOX 845510
SUITE 7
BOSTON, MA 02284-5510
Phone: Fax:

Order Date:

3/29/2011

Requisitioner:

Todd Diggins

FOB & Freight Terms

Due Date: 4/8/2011

Line Qty Description		Tax	Acct Num	Allocation	Auth-CWO	Unit Price	Unit	Sub
1	1	Temporary EE Invoice Payment	N	20000000182033		\$5,355.00	EA	\$5,355.00
			30500000182032					
			20000000182033					
			30400000182032					
Order Total:								\$5,355.00

Invoice Number: 860009837,860009745,860009638

Admin:

Vicky Ryea

Releasing Group: N/A

Receiving Group:

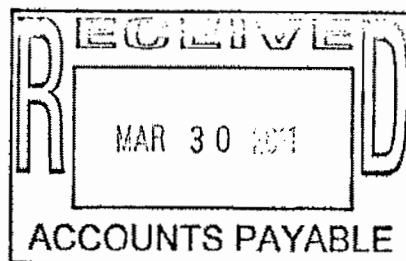
N/A

Approvals:

1 - Dan Main

Waiting...

Date Printed: 3/29/2011
Printed By: Todd Diggins



INVOICE

ORIGINAL COPY

1.5% interest charge per month added to all 30 day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**
P.O. Box 845510
Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE
 CLIENT: 52388 CONTRACT: 81157
 PO#:
 DEPT: Todd Diggins
 INVOICE: 860009837 \$ USED:
 DATE: 3/22/2011 % USED:
 POAMT:
 BRANCH: KB-Bedford_NH T SUPERVISOR
 BILLED TO: **Unitil Corporation**
Todd Diggins
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UN
03/18/11		Regular	39.
RECEIVED MAR 30 2011 ACCOUNTS PAYABLE			
			TOTAL:

18.03.2011 13:00:20

NVS:EXCH/DANIELLEMR8

XPRESSSION81

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing
2. Fax on Friday to ensure prompt payment to (866) 313-4798

		Week Ending Date (Friday)	Time Sheet		
		3/18/2011	Time worked for one week only. Start with Saturday and end on Friday midnight. Enter time to nearest quarter hour (00, 25, 50, 75) only		
Client Information		Day	Dates (m/d)	Billable Time	
Client Name (print)		Saturday	1		
Unitil		Sunday	1		
Supervisor		Monday	3:14		
Todd Higgins		Tuesday	3:15		
Address		Wednesday	3:16		
6 Liberty Ln W		Thursday	3:17		
City, State, Zip		Friday	3:18		
Hampton NH 03842		Total Time			
Client Telephone		Fax timecard to (866) 313-4798			
603-773-6504					

Client Approval	KBW Financial Staffing & Recruiting Employee
The form is shown along with copies (two through days and hours not used) and the work performed is satisfactory to the best knowledge of client. By signing the client approval, we also acknowledge that we are bound by the terms of KBW service agreement or a master agreement that may be in effect. If no such agreement has been executed by the parties herein, with respect to the matters covered herein, we are bound by the conditions of the assignment set forth herein.	Job Title or Function
Supervisor Name (print)	Accounting
Dan Main	Consultant's Name (print)
Supervisor Signature	Karen Daniell
[Signature]	Consultant's Signature
	I certify that the days shown on this time sheet are billed and were worked by me:

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested, for each engagement of our services, we will give you an attachment to this agreement, a Work Schedule that will describe the services we will provide, the professionals we will assign, the anticipated start and end dates for the engagements, the hourly charge for each professional, and the details of our conflict manager. If any changes or additions are made, you must request an updated Work Schedule by notifying our account manager. Our professionals will perform all duties within their skills related to the engagement, except that you understand that they are not authorized to sign tax returns, render legal accounting opinions, handle or transport cash or other negotiable instruments or make any final decisions on your behalf that would normally be made by one of your directors or officers.

Fees

Fees for services will be described in each assignment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. Bills will be submitted to you weekly and are due upon receipt. In the event you do any definite hire or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional's services to you under this agreement, you will pay us a commission fee of 25% of the sum of the employee's anticipated aggregate netted compensation. Any hours over 40 will be invoiced to you at 1.5 times the regular hourly rate.

EQUAL OPPORTUNITY AND SAFETY

Both parties agree to comply with all applicable equal employment opportunity laws, including, but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1968, the Americans with Disabilities Act, and, if applicable, the affirmative action requirements of Executive Order 11246, the Rehabilitation Act of 1973, as amended, and the Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended. You certify that your premises comply with all government requirements regarding safe working conditions and that our professionals working on your premises will be given any required safety training or information.

Substitution

If for any reason you are dissatisfied with a professional assigned to you, we will immediately remove that person and furnish a replacement as soon as possible if necessary. If we are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the first 16 hours worked by the person. We make no other warranty, either express or implied. We will not be liable for incidental, indirect or consequential damages or lost profits, and our maximum liability for any specific engagement, in any case, will not exceed the fees actually paid to us for that engagement.

TERMINATION OR CHANGES

This letter reflects the entire understanding between us of our engagement. Any modifications, amendments or changes to this agreement must be in writing and signed by a principal owner of Kroll, Becker & Wing, LLC. Either party may terminate this agreement with 30 days' notice.

We appreciate the opportunity to be of service to you and look forward to the successful completion of your requests.

INVOICE

ORIGINAL COPY

1.5% interest charge per month added to all 30 day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**
P.O. Box 845510
Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE
 CLIENT: 52388 CONTRACT: 81157
 PO#:

DEPT: Todd Diggins

INVOICE: 860009745 \$ USED:

DATE: 3/15/2011 % USED:

POAMT:

BRANCH: KB-Bedford_NH T SUPERVISOR

BILLED TO: **Unitil Corporation**
Todd Diggins
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS
03/11/11		Regular	
RECEIVED MAR. 30 2011 ACCOUNTS PAID			
			TOTAL:

14.03.2011 10:15:22

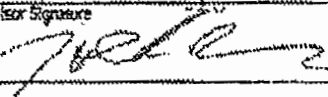
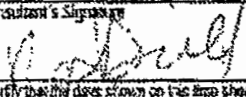
NVS:EXCH/DANIELL@MRS

XPRESSIONS1

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing
2. Fax on Friday to ensure prompt payment to (866) 313-4798

 Professional Staffing & Recruiting		Week Ending Date (Friday) 3/11/2011	Time Sheet Time worked for one week only. Start with Saturday and end on Friday midnight. Enter time to nearest quarter hour (00, 25, 50, 75) only	
		Client Information Client Name (print) Unitil Supervisor Todd Diggins Address 60 Liberty Ln W City, State, Zip Hampton NH 03842 Client Telephone 603-773-6504	Day Saturday Sunday Monday Tuesday Wednesday Thursday Friday	Dates (m/d) / [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted]
		Fax timecard to (866) 313-4798		

Client Approval The hours requested show no conflict (the through days and hours not used) and the work performed is satisfactory to the best knowledge of client. By signing the sheet below, you are acknowledging that you are bound by the terms of KBW service agreement or a master agreement that may be in effect. If no such agreement has been executed by the parties hereto, with respect to the matters stated below, we are bound by the conditions of this assignment set forth herein. Supervisor Name (print) Todd Diggins Supervisor Signature 	KBW Financial Staffing & Recruiting Employee Job Title or Function: Accounting Consultant's Name (print) Karen Daniell Consultant's Signature  I certify that the dates shown on this time sheet are correct and work worked by me:
---	---

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested, for each engagement of our services, we will give you an attachment to this agreement, a Work Schedule that will describe the services we will provide, the professionals we will assign, the anticipated cost and any costs for the engagement, the hourly charge for each professional, and the name of our contact manager. If any changes or additions are made, you may request an updated Work Schedule by notifying our contact manager. Our professionals will perform all duties within their skills related to the engagement, except that you understand that they are not authorized to sign tax returns, render legal accounting opinions, handle or transport cash or other negotiable instruments or make any business decisions on your behalf that would normally be made by one of your Directors or officers.

Fees

Fees for services will be described in each attachment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. Bills will be submitted to you weekly and are due upon receipt. In the event you or any affiliate hire or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional's services to you under this agreement, you will pay us a commission fee of 25% of the sum of the employee's anticipated aggregate annual compensation. Any hours over 40 will be invoiced to you at 1.5 times the regular hourly rate.

Equal Employment Opportunity Policy

Both parties agree to comply with all applicable equal employment opportunity laws, including, but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1991, the Americans with Disabilities Act, and, if applicable, the affirmative action requirements of Executive Order 11246, the Rehabilitation Act of 1973, all attached, and the Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended. You certify that your premises comply with all government requirements regarding non-discrimination conditions and that our professionals working on your premises will be given any required safety training or information.

Severability

If for any reason you are dissatisfied with a professional assigned to you, we will immediately remove that person and furnish a replacement as soon as possible if necessary. If we are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the first 16 hours worked by the person. We make no other warranty, either express or implied. We will not be liable for incidental, indirect or consequential damages or lost profits, and our maximum liability for any specific engagement, in any case, will not exceed the fees actually paid to us for that engagement.

Termination of Agreement

This letter reflects the entire understanding between us of our engagement. Any modification, amendments or changes to this agreement must be in writing and signed by a principal officer of Kroll, Becker & Wing, LLC. Either party may terminate this agreement with 30 days notice.

We appreciate the opportunity to be of service to you and look forward to the successful completion of your project(s).

INVOICE

ORIGINAL COPY

1.5% interest charge per month added to all 30 day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**
P.O. Box 845510
Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE

CLIENT: 52388 CONTRACT: 81157

PO#:

DEPT: Todd Diggins

INVOICE: 860009638 \$ USED:

DATE: 3/8/2011 % USED:

POAMT:

BRANCH: KB-Bedford_NH T SUPERVISOR

BILLED TO: **Unitil Corporation**
Todd Diggins
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNI
03/04/11		Regular	
RECEIVED MAR 30 2011 ACCOUNTS P.			
			TOTAL:

04.03.2011 16:29:48

NV8:EXCH/DANIELLA@NRB

XPRESSIONS1

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing.
2. Fax on Friday to ensure prompt payment to (866) 313-4798

		Week Ending Date (Friday)		Time Sheet																												
		3/4/2011		Time sheet for one week only. Start with Saturday and end on Friday midnight.																												
Client Information Client Name (print): <u>Unitil</u> Supervisor: <u>Todd Diggins</u> Address: <u>6 Liberty Ln W</u> City, State, Zip: <u>Hampton NH 03842</u> Client Telephone: <u>603-773-6504</u>				Enter time to nearest quarter hour (00, 15, 30, 45) only <table border="1"> <thead> <tr> <th>Day</th> <th>Dates (m/d)</th> <th>Billable Time</th> </tr> </thead> <tbody> <tr> <td>Saturday</td> <td>3/4</td> <td></td> </tr> <tr> <td>Sunday</td> <td>3/5</td> <td></td> </tr> <tr> <td>Monday</td> <td>3/6</td> <td>2:15</td> </tr> <tr> <td>Tuesday</td> <td>3/7</td> <td>3:15</td> </tr> <tr> <td>Wednesday</td> <td>3/8</td> <td>3:15</td> </tr> <tr> <td>Thursday</td> <td>3/9</td> <td>3:15</td> </tr> <tr> <td>Friday</td> <td>3/10</td> <td>3:15</td> </tr> <tr> <td colspan="2">Total Time</td> <td></td> </tr> </tbody> </table>		Day	Dates (m/d)	Billable Time	Saturday	3/4		Sunday	3/5		Monday	3/6	2:15	Tuesday	3/7	3:15	Wednesday	3/8	3:15	Thursday	3/9	3:15	Friday	3/10	3:15	Total Time		
Day	Dates (m/d)	Billable Time																														
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Sunday	3/5																															
Monday	3/6	2:15																														
Tuesday	3/7	3:15																														
Wednesday	3/8	3:15																														
Thursday	3/9	3:15																														
Friday	3/10	3:15																														
Total Time																																
				Fax timecard to (866) 313-4798																												

Client Approval The hours we shown above are correct (see through date and hours only) and the work performed is satisfactory to the best of my knowledge. By signing this sheet, we also acknowledge that we are bound by the terms of KBW's service agreement as it relates to payment and any other terms. If no such agreement has been entered into by the parties herein, with respect to the services rendered hereby, we are bound by the conditions of the engagement set forth herein. Supervisor Name (print): <u>Todd Diggins</u> Supervisor Signature: <u>[Signature]</u>		KBW Financial Staffing & Recruiting Employee Job Title or Function: <u>Accounting</u> Consultant's Name (print): <u>Karen Daniel</u> Consultant's Signature: <u>[Signature]</u> I certify that the days shown on this time sheet are correct and were worked by me.	
--	--	--	--

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested, for each engagement of our personnel, we will give you an attachment to this agreement, a Work Schedule that will describe the services we will provide. The professionals we will provide. The professionals will start and end dates for the engagement. The hourly charge for each professional, and the name of our contact manager. If any changes or additions are made, you may request an updated Work Schedule by notifying our contact manager. Our professionals will perform all duties within their skills related to the engagement, except that you understand that they cannot be authorized to sign or execute, render legal accounting opinions, handle or transport cash or other negotiable instruments or make any final decisions on your behalf that would normally be made by one of your directors or officers.

TERMS

Fees for services will be described in each attachment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. This will be submitted to you weekly and are due upon receipt. In the event you or any affiliate hire or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional's services to you, under this agreement, you will pay us a commission fee of 25% of the sum of the employee's anticipated aggregate annual compensation. Any bonus over 40 will be included in gross at 1.5 times the regular hourly rate.

SPECIAL NON-DISCRIMINATION POLICY

Both parties agree to comply with all applicable equal employment opportunity laws, including, but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1991, the Americans with Disabilities Act, and, if applicable, the affirmative action requirements of Executive Order 11246, the Rehabilitation Act of 1973, as amended, and the Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended. You certify that your premises comply with all government requirements regarding anti-discrimination conditions and that our professionals working on your premises will be given any required safety training or information.

LIABILITY

If for any reason you are dissatisfied with a professional assigned to you, we will immediately remove that person and furnish a replacement as soon as possible if necessary. If we are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the first 16 hours worked by the person. We make no other warranty, either express or implied. We will not be liable for incidental, indirect or consequential damages or lost profits, and our maximum liability for any specific engagement, in any case, will not exceed the fees actually paid to us for that engagement.

TERMINATION OF AGREEMENT

This letter reflects the understanding between us of our engagement. Any modifications, amendments or changes in the agreement must be in writing and signed by principal terms of Kroll, Becker & Wing, LLC. Either party may terminate this agreement with 30 day's notice.

We appreciate the opportunity to be of service to you and look forward to the successful completion of your project(s).

5/13



Batch: 122905921UPS
Requisition: 77816
Invoice: 860009929
Service PO
64198

Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Ordered From:

KROLL, BECKER & WING LLC
 PO BOX 845510
 SUITE 7
 BOSTON, MA 02284-5510

Order Date:

4/22/2011

Requisitioner:

Todd Diggins

Line Qty Description	Tax	Acct Num	Allocation	A-W-C	Dist. Amount	Unit	Sub
1 1 TEMPORARY WORK	N	305000001820328				EA	\$1,755.00
		304000001820328					
		200000001820335					
		200000001820334					
Invoice Total:							\$1,755.00

Invoice Number: 860009929 Invoice Amount: \$1,755.00

Releasing Group: USC Receiving Group: N/A

Approvals: 1 - Dan Main 4/28/2011

AP Notes:	
Vouchered by:	<i>u</i>
Return Check to:	-
Voucher Month:	<i>may</i>

INVOICE

ORIGINAL COPY

1.5% interest charge per month added to all 30 day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**
P.O. Box 845510
Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE
 CLIENT: 52388 CONTRACT: 81157
 PO#:
 DEPT: Todd Diggins
 INVOICE: 860009929 \$ USED:
 DATE: 3/29/2011 % USED:
 POAMT:
 BRANCH: KB-Bedford_NH T SUPERVISOR
 BILLED TO: **Unitil Corporation**
Todd Diggins
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE
03/25/11		Regular.		
TOTAL:				\$1,7

25.03.2011 16:01:43

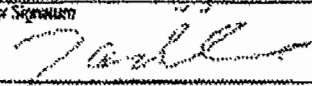
NVS:EXCH/DANIELLEWMS

XPRESSION61

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing
2. Fax on Friday to ensure prompt payment to (866) 313-4798

 Financial Staffing & Recruiting		Week Ending Date (Friday) 3/25/2011	Time Sheet Time worked for one week only. Start with Saturday and end at Friday midnight. Enter time to nearest quarter hour (00, 25, 50, 75) only																									
		<table border="1"> <thead> <tr> <th>Day</th> <th>Dates (m/d)</th> <th>Billable Time</th> </tr> </thead> <tbody> <tr> <td>Saturday</td> <td>1</td> <td></td> </tr> <tr> <td>Sunday</td> <td>1</td> <td></td> </tr> <tr> <td>Monday</td> <td>3/21</td> <td></td> </tr> <tr> <td>Tuesday</td> <td>3/22</td> <td></td> </tr> <tr> <td>Wednesday</td> <td>3/23</td> <td></td> </tr> <tr> <td>Thursday</td> <td>3/24</td> <td></td> </tr> <tr> <td>Friday</td> <td>3/25</td> <td></td> </tr> <tr> <td colspan="2">Total Time</td> <td></td> </tr> </tbody> </table>		Day	Dates (m/d)	Billable Time	Saturday	1		Sunday	1		Monday	3/21		Tuesday	3/22		Wednesday	3/23		Thursday	3/24		Friday	3/25		Total Time
Day	Dates (m/d)	Billable Time																										
Saturday	1																											
Sunday	1																											
Monday	3/21																											
Tuesday	3/22																											
Wednesday	3/23																											
Thursday	3/24																											
Friday	3/25																											
Total Time																												
Client Information Client Name (print) Unitil Supervisor Todd Diggins Address 6 Liberty Ln W City, State, Zip Hampton NH 03842 Client Telephone 603-773-6504			Fax timesheet to (866) 313-4798																									

Client Approval The undersigned agrees about two copies (one through days and hours not used) and the work performed is satisfactory to the best knowledge of client. By signing this sheet, approval, we acknowledge that we are not, and we do not intend to, be a subcontractor or a service agreement, and may be a subcontractor. If no such agreement has been executed by the parties hereto, with respect to the matters covered below, we are bound by the conditions of the assignment set forth herein. Supervisor Name (print) Todd Diggins Supervisor Signature 	KBW Financial Staffing & Recruiting Employee Job Title or Function: Accounting Consultant's Name (print) Karen Daniell Consultant's Signature  I certify that the days shown on this time sheet are earned and were worked by me
---	--

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested, for each engagement of our services, we will give you an attachment to this agreement, a Work Schedule that will describe the services we will provide, the professionals we will assign, the anticipated start and end dates for the engagement, the hourly charge for each professional, and the name of our contact manager. If any changes or additions are made, you may request an updated Work Schedule by notifying our contact manager. Our professionals will perform all duties within their skill set related to the engagement, except that you understand that they are not authorized to sign tax returns, render legal accounting opinions, handle or transport cash or other negotiable instruments or make any final decisions on your behalf that would normally be made by one of your directors or officers.

Fees

Fees for services will be described in each attachment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. We will be submitted to you weekly and are due upon receipt. In the event you or any affiliate firm or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional's services to you under this agreement, you will pay to a commission fee of 25% of the sum of the employee's anticipated aggregate gross compensation. Any hours over 40 will be invoiced to you at 1.5 times the regular hourly rate.

Equal Employment Opportunity

Both parties agree to comply with all applicable equal employment opportunity laws, including, but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1991, the Americans with Disabilities Act, and, if applicable, the affirmative action requirements of Executive Order 11246, the Rehabilitation Act of 1973, as amended, and the Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended. You certify that your premises comply with all government requirements regarding safe working conditions and that our professionals working on your premises will be given any required safety training or information.

Disclaimer

If for any reason you are dissatisfied with a professional assigned to you, we will immediately remove that person and furnish a replacement as soon as possible if necessary. If we are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the first 40 hours worked by the person. We make no other warranty, either express or implied. We will not be liable for incidental, indirect or consequential damages or lost profits, and our maximum liability for any specific engagement, in any case, will not exceed the fees actually paid to us for that engagement.

Assignment of Ownership

This letter reflects the entire understanding between us of our engagement. Any modifications, amendments or changes to this agreement must be in writing and signed by a principal owner of Kroll, Becker & Wing, LLC. Either party may terminate this agreement with 30 day's notice.

We appreciate the opportunity to be of service to you and look forward to the successful completion of your projects.

5/13



Batch: 122905932UPS
Requisition: 77816
Invoice: 860010020
Service PO
64198

Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603) 773-6467 fax: (603) 773-6667

Ordered From:

KROLL, BECKER & WING LLC
 PO BOX 845510
 SUITE 7
 BOSTON, MA 02284-5510

Order Date:

4/22/2011

Requisitioner:

Todd Diggins

Line Qty Description		Tax	Acct Num	Allocation	A-W-C	Dist. Amount	Unit	Sub
1	1 TEMPORARY WORK	N	305000001820328				EA	\$630.00
			304000001820328					
			200000001820335					
			200000001820334					
						Invoice Total:		\$630.00

Invoice Number: 860010020 Invoice Amount: \$630.00

Releasing Group: USC Receiving Group: N/A

Approvals: 1 - Dan Main 4/28/2011

AP Notes:	
Vouchered by:	<i>cc</i>
Return Check to:	-
Voucher Month:	<i>May</i>

01.04.2011 17:00:33

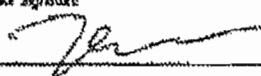
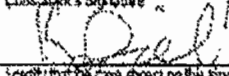
NVS:EXCH/DANIELL@NRS

XPRESSION81

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing.
2. Fax on Friday to ensure prompt payment to (508) 313-4798

		Week Ending Date (Fills) 4/1/2011	Time Sheet Time worked for one week only. Start with Saturday and end on Friday midnight. Enter time to nearest quarter hour (00, 15, 30, 45) only																		
		<table border="1"> <thead> <tr> <th>Day</th> <th>Hours (m/d)</th> <th>Billable Time</th> </tr> </thead> <tbody> <tr> <td>Saturday</td> <td>1</td> <td rowspan="6">[Redacted]</td> </tr> <tr> <td>Sunday</td> <td>1</td> </tr> <tr> <td>Monday</td> <td>3 1/2</td> </tr> <tr> <td>Tuesday</td> <td>3 1/2</td> </tr> <tr> <td>Wednesday</td> <td>3 1/2</td> </tr> <tr> <td>Thursday</td> <td>3 1/2</td> </tr> <tr> <td>Friday</td> <td>4 1/2</td> <td>Total Time</td> </tr> </tbody> </table>			Day	Hours (m/d)	Billable Time	Saturday	1	[Redacted]	Sunday	1	Monday	3 1/2	Tuesday	3 1/2	Wednesday	3 1/2	Thursday	3 1/2	Friday
Day	Hours (m/d)	Billable Time																			
Saturday	1	[Redacted]																			
Sunday	1																				
Monday	3 1/2																				
Tuesday	3 1/2																				
Wednesday	3 1/2																				
Thursday	3 1/2																				
Friday	4 1/2	Total Time																			
Client Information Client Name (print) Unithil Supervisor Todd Diggins Address 16 Liberty Ln W City, State, Zip Hampton NH 03842 Client Telephone 603-772-6504		Fax time and to (508) 313-4798																			

Client Approval The hours in sheets above are correct (fill through days and hours) and the work performed is satisfactory to the best knowledge of client. By signing the client approval, we also acknowledge that we are bound by the terms of KBW's standard agreement of non-solicitation and non-poaching of personnel. If no such agreement has been entered into by the parties hereto, this statement is null and void. We are bound by the conditions of the assignment set forth herein. Supervisor Name (print) Todd Diggins Supervisor Signature 	KBW Financial Staffing & Recruiting Employee Job Title or Function Accounting Controller's Name (print) Karen Daniell Controller's Signature 
---	--

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested, for each engagement of our services, we will give you an attachment to this agreement, a Work Schedule that will describe the services we will provide, the professionals we will assign, the anticipated start and end dates for the engagements, the hourly charge for each professional, and the name of our contact manager. If any changes or additions are made, you may request an updated Work Schedule by notifying our contact manager. Our professionals will perform all duties within their title related to the engagement, except that you understand that they are not authorized to sign tax returns, render legal accounting opinions, handle or transport cash or other negotiable instruments or make any final decisions on your behalf that would normally be made by one of your directors or officers.

ELI

Fees for services will be determined in each attachment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. This will be submitted to you weekly and due upon receipt. In the event you or any affiliate hire or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional's services to you under this agreement, you will pay us a commission fee of 25% of the sum of the employee's anticipated aggregate annual compensation. Any hours over 40 will be invoiced to you at 1.5 times the regular hourly rate.

LEGAL COMPLIANCE AND SAFETY

Both parties agree to comply with all applicable equal employment opportunity laws, including, but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1991, the Americans with Disabilities Act, and, if applicable, the affirmative action requirements of Executive Order 11246, the Rehabilitation Act of 1973, as amended, and the Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended. You certify that you possess strictly with all government requirements regarding safe working conditions and that our professionals working on your premises will be given any required safety training or information.

REPLACEMENT

If for any reason you are dissatisfied with a professional assigned to you, we will immediately replace that person and furnish a replacement as soon as possible if necessary. If we are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the first 15 hours worked by the person. We make no other warranty, either express or implied. We will not be liable for incidental, direct or consequential damages or lost profits, and our maximum liability for any specific engagement, in any case, will not exceed the fees actually paid to us for that engagement.

ENTIRE AGREEMENT

This letter reflects the entire understanding between us of our engagement. Any modifications, amendments or changes to this agreement must be in writing and signed by principal member of Kroll, Becker & Wing, LLC. Either party may terminate this agreement with 30 days notice.

We appreciate the opportunity to be of service to you and look forward to the successful completion of your projects.

INVOICE

ORIGINAL COPY

1.5% interest charge per month added to all 30 day invoices.

REMI T TO: **Kroll, Becker & Wing LLC**
P.O. Box 845510
Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE

CLIENT: 52388 CONTRACT: 81157

PO#:

DEPT: Todd Diggins

INVOICE: 860010020 \$ USED:

DATE: 4/5/2011 % USED:

POAMT:

BRANCH: KB-Bedford_NH T SUPERVISOR

BILLED TO: **Unitil Corporation**
Todd Diggins
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RA
04/01/11		Regular		
				TOTAL:

5/13

**Ship To:**

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603) 773-6467 fax: (603) 773-6667

Batch: 122905932UPS
Requisition: 77816
Invoice: 860010111
Service PO
64198

Ordered From:

KROLL, BECKER & WING LLC
 PO BOX 845510
 SUITE 7
 BOSTON, MA 02284-5510

Order Date:

4/22/2011

Requisitioner:

Todd Diggins

Line Qty Description		Tax	Acct Num	Allocation	A-W-C	Dist. Amount	Unit	Sub
1	1 TEMPORARY WORK	N	305000001820328				EA	\$1,226.25
			304000001820328					
			200000001820335					
			200000001820334					
						Invoice Total:		\$1,226.25

Invoice Number: 860010111 Invoice Amount: \$1,226.25

Releasing Group: USC Receiving Group: N/A

Approvals: 1 - Dan Main 4/28/2011

AP Notes:	
Vouchered by:	<i>U</i>
Return Check to:	-
Voucher Month:	<i>May</i>

INVOICE

ORIGINAL COPY

1.5% interest charge per month added to all 30 day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**
P.O. Box 845510
Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE

CLIENT: 52388 CONTRACT: 81157

PO#:

DEPT: Todd Diggins

INVOICE: 860010111 \$ USED:

DATE: 4/12/2011 % USED:

POAMT:

BRANCH: KB-Bedford_NH T SUPERVISOR

BILLED TO: **Unitil Corporation**
Todd Diggins
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	R
04/08/11		Regular		
RECEIVED APR 29 2011 ACCOUNTS PAYABLE				
				TOTAL:

11.04.2011 10:06:26

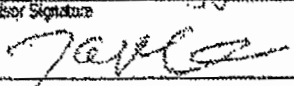
NVS:EXCH/DANIELLE@NR8

XPRESSIONS1

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing.
2. Fax on Friday to ensure prompt payment to (866) 313-4798

 KBW Financial Staffing & Recruiting		Week Ending Date (Friday) 4/8/2011	Time Sheet Time worked for one week only. Start with Saturday and end on Friday midnight. Enter time to nearest quarter hour (00, 25, 50, 75) only																			
		<table border="1"> <thead> <tr> <th>Day</th> <th>Dates (m/d)</th> <th>Billable Time</th> </tr> </thead> <tbody> <tr> <td>Saturday</td> <td>1</td> <td rowspan="7">[REDACTED]</td> </tr> <tr> <td>Sunday</td> <td>1</td> </tr> <tr> <td>Monday</td> <td>4/4</td> </tr> <tr> <td>Tuesday</td> <td>4/5</td> </tr> <tr> <td>Wednesday</td> <td>4/6</td> </tr> <tr> <td>Thursday</td> <td>4/7</td> </tr> <tr> <td>Friday</td> <td>4/8</td> </tr> <tr> <td colspan="2">Total Time</td> <td></td> </tr> </tbody> </table>		Day	Dates (m/d)	Billable Time	Saturday	1	[REDACTED]	Sunday	1	Monday	4/4	Tuesday	4/5	Wednesday	4/6	Thursday	4/7	Friday	4/8	Total Time
Day	Dates (m/d)	Billable Time																				
Saturday	1	[REDACTED]																				
Sunday	1																					
Monday	4/4																					
Tuesday	4/5																					
Wednesday	4/6																					
Thursday	4/7																					
Friday	4/8																					
Total Time																						
Client Information Client Name (print) Unit 1 Supervisor Todd Diggins Address 6 Liberty Ln W City, State, Zip Hampton NH 03842 Client Telephone 603-773-6504		Fax timesheet to (866) 313-4798																				

Client Approval The hours as shown above are correct (the through days and hours not used) and the work performed is satisfactory to both parties (knowledge of client). By signing this sheet, we also acknowledge that we are bound by the terms of KBW's service agreement or a master agreement that may be in effect. If no such agreement has been accepted by the parties herein, with respect to the matters covered herein, we are bound by the conditions of the assignment set forth herein. Supervisor Name (print) Todd Diggins Supervisor Signature 		KBW Financial Staffing & Recruiting Employee Job Title or Function Accounting Consultant's Name (print) Karen Daniell Consultant's Signature 	
		I certify that the data shown on this time sheet are correct and were worked by me.	

Conditions of Assignment

Northern Utilities Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested, for each engagement of our services, we will give you an attachment to this assignment, a Work Schedule that will describe: The services we will provide, The professionals we will assign, The anticipated start and end dates for the engagements, The hourly compensation for each professional, and The name of our contact manager. If any changes or additions are made, you may request an updated Work Schedule by notifying our contact manager. Our professionals will perform all duties within their skills related to the assignment, except that you understand that they are not authorized to sign tax returns, render legal accounting opinions, handle or transport cash or other negotiable instruments or make any final decisions on your behalf that would normally be made by one of your directors or officers.

FEES

Fees for services will be described in each attachment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. Bills will be submitted to you weekly but are due upon receipt. In the event you or any affiliate hire or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional's services to you under this agreement, you will pay us a commission fee of 25% of the gross of the employee's anticipated aggregate annual compensation. Any hours over 40 will be invoiced to you at 1.5 times the regular hourly rate.

EQUAL OPPORTUNITY POLICY

Both parties agree to comply with all applicable equal employment opportunity laws, including, but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1991, the Americans with Disabilities Act, and, if applicable, the affirmative action requirements of Executive Order 11246, the Rehabilitation Act of 1973, as amended, and the Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended. You certify that your premises comply with all government requirements regarding safe working conditions and that our professionals working on your premises will be given any required safety training or information.

GUARANTEE

If for any reason you are dissatisfied with a professional assigned to you, we will immediately remove that person and furnish a replacement as soon as possible if necessary. If we are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the first 16 hours worked by the person. We make no other warranty, either express or implied. We will not be liable for business, indirect or consequential damages or lost profits, and our maximum liability for any specific engagement, in any case, will not exceed the fees actually paid to us for that engagement.

TERMINATION OR CANCELLATION

This order reflects the entire understanding between us of our engagement. Any modifications, amendments or changes to this agreement must be in writing and signed by a principal officer of Kroll, Becker & Wing LLC. Either party may terminate this agreement with 30 day's notice.

We appreciate the opportunity to be of service to you and look forward to the successful completion of your projects.

5/13



Batch: 122905932UPS
Requisition: 77816
Invoice: 860010200
Service PO
64198

Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603) 773-6467 fax: (603) 773-6667

Ordered From:

KROLL, BECKER & WING LLC
 PO BOX 845510
 SUITE 7
 BOSTON, MA 02284-5510

Order Date:

4/22/2011

Requisitioner:

Todd Diggins

		Allocation					
Line Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
1 1	TEMPORARY WORK	N	305000001820328			A	\$1,766.25
			304000001820328				
			200000001820335				
			200000001820334				
Invoice Total:							\$1,766.25

Invoice Number: 860010200 Invoice Amount: \$1,766.25

Releasing Group: USC Receiving Group: N/A

Approvals: 1 - Dan Main 4/28/2011

AP Notes:	
Vouchered by:	<i>U</i>
Return Check to:	-
Voucher Month:	<i>may</i>

ORIGINAL COPY

1.5% interest charge per month added to all 30-day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**
P.O. Box 845510
Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE

CLIENT: 52388 CONTRACT: 81157

PO#:

DEPT: Todd Diggins

INVOICE: 860010200 \$ USED:

DATE: 4/19/2011 % USED:

POAMT:

BRANCH: KB-Bedford_NH T SUPERVISOR

BILLED TO: Unitil Corporation

Todd Diggins

6 Liberty Lane, West

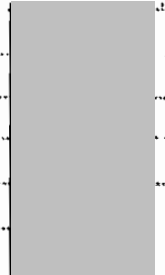
Hampton, NH 03842

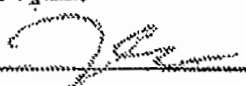
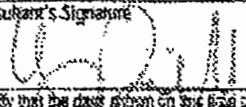
Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS
04/15/11	[REDACTED]	Regular	[REDACTED]
TOTAL:			

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing
2. Fax on Friday to ensure prompt payment to (866) 313-4788

 KBW <i>Financial Staffing & Recruiting</i>		Week Ending Date (Friday) 4/15/2011		Time Sheet Time worked for one week only. Start with Saturday and end on Friday midnight. Enter time to nearest quarter hour (.00, .25, .50, .75) only																										
		Client Information		<table border="1"> <thead> <tr> <th>Day</th> <th>Dates (mid)</th> <th>Billable Time</th> </tr> </thead> <tbody> <tr> <td>Saturday</td> <td>1</td> <td></td> </tr> <tr> <td>Sunday</td> <td>1</td> <td></td> </tr> <tr> <td>Monday</td> <td>4/11</td> <td></td> </tr> <tr> <td>Tuesday</td> <td>4/12</td> <td></td> </tr> <tr> <td>Wednesday</td> <td>4/13</td> <td></td> </tr> <tr> <td>Thursday</td> <td>4/14</td> <td></td> </tr> <tr> <td>Friday</td> <td>4/15</td> <td></td> </tr> <tr> <td colspan="2">Total Time</td> <td></td> </tr> </tbody> </table>		Day	Dates (mid)	Billable Time	Saturday	1		Sunday	1		Monday	4/11		Tuesday	4/12		Wednesday	4/13		Thursday	4/14		Friday	4/15		Total Time
Day	Dates (mid)	Billable Time																												
Saturday	1																													
Sunday	1																													
Monday	4/11																													
Tuesday	4/12																													
Wednesday	4/13																													
Thursday	4/14																													
Friday	4/15																													
Total Time																														
Client Name (print) Unitil		Supervisor Todd Diggins																												
Address 60 Liberty Ln W		City, State, Zip Hampton NH 03842																												
Client Telephone 603-773-6504		Fax timesheet to (866) 313-4788																												

Client Approval		KBW Financial Staffing & Recruiting Employee	
The hours as shown above are correct (the hours days and hours not used) and the work performed is satisfactory to the best knowledge of client. By signing this client approval, you also acknowledge that we are bound by the terms of KBW service agreement or a master agreement, if any, in effect. If no such agreement has been executed by the parties herein, with respect to the matters covered below, we are bound by the conditions of the assignment set forth herein.		Job Title or Function: Accounting	
Supervisor Name (print) Todd Diggins		Consultant's Name (print) Karen Daniell	
Supervisor Signature 		Consultant's Signature 	
		I certify that the days shown on this time sheet are correct and were worked by me:	

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested, for each engagement of our services, we will give you an attachment to this agreement, a Work Schedule that will describe: The services we will provide, The professionals we will assign, The anticipated start and end dates for the engagements, The hourly charge for each professional, and The name of our contact manager. If any changes or additions are made, you may request an updated Work Schedule by notifying our contact manager. Our professionals will perform all duties within their skills related to the engagement, except that you understand that they are not authorized to sign tax returns, render legal accounting opinions, handle or transport cash or other negotiable instruments or make any final decisions on your behalf that would normally be made by one of your directors or officers.

LOGS

Fees for services will be described in each attachment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. Logs will be submitted to you weekly and due upon receipt. In the event you or any affiliate hire or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional's services to you under this agreement, you will pay us a conversion fee of 25% of the sum of the employment income and benefits earned compensation. Any hours over 40 will be invoiced to you at 1.5 times the regular hourly rate.

EQUAL OPPORTUNITY AND SAFETY

Both parties agree to comply with all applicable equal employment opportunity laws, including, but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1991, the Americans with Disabilities Act, and, if applicable, the affirmative action requirements of Executive Order 11246, the Rehabilitation Act of 1973, as amended, and the Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended. You certify that your premises comply with all government requirements regarding safe working conditions and that our professionals working on your premises will be given any required safety training or information.

GUARANTEES

If for any reason you are dissatisfied with a professional assigned to you, we will immediately remove that person and furnish a replacement as soon as possible if necessary. If we are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the first 16 hours worked by the person. We make no other warranty, either express or implied. We will not be liable for incidental, indirect or consequential damages or lost profits, and our maximum liability for any specific engagement, in any case, will not exceed the fees actually paid to us for that engagement.

TERMINATION OF AGREEMENT

This letter reflects the entire understanding between us of our engagement. Any modification, amendments or changes to this agreement must be in writing and signed by principal owner at Kroll, Becker & Wing, LLC. Either party may terminate this agreement with 30 day's notice.

We appreciate the opportunity to be of service to you and look forward to the successful completion of your projects.

5/13

Page 33 of 108



Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Batch: 122905932UPS
Requisition: 77816
Invoice: 860010291
Service PO
64198

Ordered From:

KROLL, BECKER & WING LLC
 PO BOX 845510
 SUITE 7
 BOSTON, MA 02284-5510

Order Date:

4/22/2011

Requisitioner:

Todd Diggins

Line Qty	Description	Tax	Acct Num	Allocation -----	A-W-C	Dist. Amount	Unit	Sub
1	1 TEMPORARY WORK	N	305000001820328				EA	\$1,755.00
			304000001820328					
			200000001820335					
			200000001820334					
Invoice Total:								\$1,755.00

Invoice Number: 860010291 Invoice Amount: \$1,755.00

Releasing Group: USC Receiving Group: N/A

Approvals: 1 - Dan Main 4/28/2011

AP Notes:	
Vouchered by:	<i>U</i>
Return Check to:	-
Voucher Month:	<i>May</i>

ORIGINAL COPY

1.5% interest charge per month added to all 30 day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**

P.O. Box 845510

Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE

CLIENT: 52388 CONTRACT: 81157

PO#:

DEPT: Todd Diggins

\$ USED:

% USED:

POAMT:

BRANCH: KB-Bedford_NH T SUPERVISOR

BILLED TO: Unitil Corporation.

Todd Diggins

6 Liberty Lane, West

Hampton, NH 03842

Any questions: please call (800) 508-3863

[illegible]

22.04.2011 15:07:54

NVS:EXCH/DANIELL@MRS

XPRESSIONS1

P: 01 / 01

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing.
2. Fax on Friday to ensure prompt payment to (800) 313-4798



Week Ending Date (Friday)

4/22/2011

Time Sheet

Time worked for one week only. Start with Saturday and end on Friday midnight.

Enter time to nearest quarter hour (00, 25, 50, 75) only

Client Information		Day	Dates (m/d)	Billable Time
Client Name (print)	Unitel	Saturday	4/1/11	
Supervisor	Todd Diggins	Sunday	4/1/11	
Address	66 Liberty Ln W	Monday	4/1/11	
City, State, Zip	Hampton NH 03842	Tuesday	4/1/11	
Client Telephone	603-773-6504	Wednesday	4/1/11	
		Thursday	4/1/11	
		Friday	4/1/11	
		Total Time		

Fax time sheet to (800) 313-4798

Client Approval

The hours as shown above are correct from through date and hours are verified the hours performed is satisfactory to the best knowledge of client. By signing this client approval, we also acknowledge that we are bound by the terms of KBW services agreement or a master agreement that may be in effect. If no such agreement has been executed by the parties hereto, with respect to the matters covered herein, we are bound by the conditions of the assignment set forth herein.

Supervisor Name (print)

Todd Diggins

Supervisor Signature

[Signature]

KBW Financial Staffing & Recruiting Employee

Job Title or Function:

Accounting

Consultant's Name (print)

Karen Daniell

Consultant's Signature

[Signature]

I certify that the data shown on this time sheet are correct and were worked by me

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professional services to your premises and under your supervision. If requested, for each engagement of our services, we will give you or attach to this agreement, a Work Schedule that will describe the services we will provide, the professionals we will assign, the anticipated start and end dates for the engagement, the hourly charge for each professional, and the name of our contact manager. If any changes or additions are made, you may request an amended Work Schedule by notifying our contact manager. Our professionals will perform all duties within their skills related to the engagement, except that you understand that they are not authorized to sign tax returns, render legal accounting opinions, handle or transport cash or other negotiable instruments or make any final decisions on your behalf that would normally be made by one of your directors or officers.

Each for services will be described in each attachment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. Bills will be submitted to you weekly and are due upon receipt. In the event you or any affiliate firm or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional's services to you under this agreement, you will pay us a commission fee of 25% of the sum of the employees anticipated aggregate annual compensation. Any hours over 40 will be invoiced to you at 1.5 times the regular hourly rate.

NONDISCRIMINATION AND SEX EQUALITY

Both parties agree to comply with all applicable equal employment opportunity laws, including but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1968, the Americans with Disabilities Act, and Executive Order 11246, the Rehabilitation Act of 1973, as amended, and the Vietnam War Veterans Readjustment Assistance Act of 1974, as amended. You certify that your premises comply with all government requirements regarding safe working conditions and that our professionals working on your premises will be given any required safety training or information.

TERMINATION

If for any reason you are dissatisfied with a professional assigned to you, we will immediately remove that person and furnish a replacement as soon as possible if necessary. If we are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the first 15 hours worked by the person. We will not charge you for the first 15 hours worked by the person. We will not be liable for incidental, direct or consequential damages or lost profits, and our maximum liability for any specific engagement, in any case, will not exceed the fees actually paid to us for that engagement.

u/24



Batch: 122906141UPS
Requisition: 77816
Invoice: 860010770
Service PO
64198

Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Ordered From:

KROLL, BECKER & WING LLC
 PO BOX 845510
 SUITE 7
 BOSTON, MA 02284-5510

Order Date:

4/22/2011

Requisitioner:

Todd Diggins

		Allocation					
Line Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
1 1	TEMPORARY WORK	N	305000001820328			EA	\$1,395.00
			304000001820328				
Invoice Total:							\$1,395.00

Invoice Number: 860010770 Invoice Amount: \$1,395.00

Releasing Group: USC Receiving Group: N/A

Approvals: 1 - Dan Main 5/9/2011

AP Notes:	
Vouchered by:	<i>u</i>
Return Check to:	-
Voucher Month:	<i>June</i>

ORIGINAL COPY

REMIT TO: **Kroll, Becker & Wing LLC**
P.O. Box 845510
Boston, MA 02284-5510

PO#:

DATE: 6/7/2011 % USED:

**BILLED TO: Unitil Corporation
Todd Diggins
6 Liberty Lane, West
Hampton, NH 03842**

DATE	EMPLOYEE	ITEM	UNITS
06/03/11		Regular	
TOTAL:			

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing
2. Fax on Friday to ensure prompt payment to (866) 313-4798



Week Ending Date (Friday)

6/4/2011

Time Sheet

Time worked for one week only. Start with Saturday and end on Friday midnight.

Enter time to nearest quarter hour (.00; .25; .50; .75) only

Client Information		Day	Dates (m/d)	Billable Time
Client Name (print)	Unitil	Saturday	1	
Supervisor	Todd Diggins	Sunday	1	
Address	60 Liberty Ln W	Monday	3 1 30	
City, State, Zip	Hampton NH 03842	Tuesday	5 1 31	
Client Telephone	603-773-6504	Wednesday	6 1 1	
		Thursday	6 1 2	
		Friday	6 1 3	
		Total Time		

Fax timesheet to (866) 313-4798

Client Approval	KBW Financial Staffing & Recruiting Employee
The hours as shown above are correct (fill through days and hours not used) and the work performed is satisfactory to the best of my knowledge or belief. By signing this client approval, we also acknowledge that we are bound by the terms of KBW's service agreement and/or master agreement that may be in effect. If no such agreement has been accepted by the parties hereto, with respect to the herein-updated form, we are bound by the conditions of the assignment set forth herein.	Job Title or Function: Accounting
Supervisor Name (print) Todd Diggins	Consultant's Name (print) Karen Daniell
Supervisor Signature 	Consultant's Signature
	I certify that the days shown on this time sheet are correct and were worked by me.

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested, for each engagement of our services, we will give you an attachment to this agreement, a Work Schedule that will describe: The services we will provide, The professionals we will assign, The anticipated start and end dates for the engagements, The hourly charges for each professional, and the name of our contact manager. If any changes or additions are made, you may request an updated Work Schedule by notifying our contact manager. Our professionals will perform all duties within their skills related to the engagement, except that you understand that they are not authorized to sign tax returns, render legal accounting opinions, handle or transport cash or other negotiable instruments or make any final decisions on your behalf that would normally be made by one of your directors or officers.

Fees

Fees for services will be described in each attachment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. Bills will be submitted to you weekly and are due upon receipt. In the event you or any affiliate hire or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional's services to you under this agreement, you will pay us a commission fee of 25% of the sum of the employee's unexpended aggregate annual compensation. Any hours over 40 will be invoiced to you at 1.5 times the regular hourly rate.

Equal Employment Opportunity

Both parties agree to comply with all applicable equal employment opportunity laws, including, but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1968, the Americans with Disabilities Act, and, if applicable, the affirmative action requirements of Executive Order 11246, the Rehabilitation Act of 1973, as amended, and the Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended. You certify that your premises comply with all government requirements regarding safe working conditions and that our professionals working on your premises will be given any required safety training or information.

Substitution

If for any reason you are dissatisfied with a professional assigned to you, we will immediately replace that person and furnish a replacement as soon as possible if necessary. If we are notified of your dissatisfaction before the completion of the person's second day at work, we will not charge you for the first 16 hours worked by the person. We make no other warranty, either express or implied. We will not be liable for incidental, indirect or consequential damages or lost profits, and our maximum liability for any specific engagement, in any case, will not exceed two times actually paid to us for that engagement.

Entire Agreement or Contract

This letter reflects the entire understanding between us of our engagement. Any modifications, amendments or changes to this agreement must be in writing and signed by principal owner of Kroll, Becker & Wing, LLC. Either party may terminate this agreement with 30 days' notice.

We appreciate the opportunity to be of service to you and look forward to the successful completion of your project(s).

5/20



Batch: 122905972UPS
Requisition: 77816
Invoice: 860010372
Service PO
64198

Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Ordered From:

KROLL, BECKER & WING LLC
 PO BOX 845510
 SUITE 7
 BOSTON, MA 02284-5510

Order Date:

4/22/2011

Requisitioner:

Todd Diggins

		Allocation				
Line Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit Sub
1 1	TEMPORARY WORK	N	305000001820328		\$921.56	EA \$1,788.75
			304000001820328		\$867.19	
					Invoice Total:	\$1,788.75

Invoice Number: 860010372 Invoice Amount: \$1,788.75

Releasing Group: USC Receiving Group: N/A

Approvals: 1 - Dan Main 5/9/2011

AP Notes:	
Vouchered by:	u
Return Check to:	-
Voucher Month:	may

INVOICE

ORIGINAL COPY

1.5% interest charge per month added to all 30 day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**
P.O. Box 845510
Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE
 CLIENT: 52388 CONTRACT: 81157
 PO#:
 DEPT: Todd Diggins
 INVOICE: 860010372 \$ USED:
 DATE: 5/3/2011 % USED:
 POAMT:
 BRANCH: KB-Bedford_NH T SUPERVISOR
 BILLED TO: **Unitil Corporation**
Todd Diggins
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM
04/01/11	[REDACTED]	Regular
		PAID MAY 11 2011
		ACCOUNT
		TOTAL:

29.04.2011 15:26:44

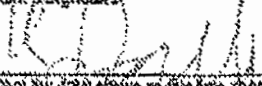
NVS:EXCH/DANIELL@MRS

XPRESSIONS1

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET.

1. Once completed and approved, use this sheet for faxing
2. Fax on Friday to ensure prompt payment to (800) 773-6504

 KBW <i>Financial Staffing & Recruiting</i>	Week Ending Date (Friday) 4/29/2011	Time Sheet Time worked for one week only. Start with Saturday and end on Friday midnight. Enter time to nearest quarter hour (.00, .25, .50, .75) only																												
	Client Information Client Name (comp): Unitil Supervisor: Todd Diggins Address: 66 Liberty Ln W City, State, Zip: Hampton NH 03842 Client Telephone: 603-773-6504	<table border="1"> <thead> <tr> <th>Day</th> <th>Dates (mid)</th> <th>Billable Time</th> </tr> </thead> <tbody> <tr><td>Saturday</td><td></td><td></td></tr> <tr><td>Sunday</td><td></td><td></td></tr> <tr><td>Monday</td><td>4/25</td><td></td></tr> <tr><td>Tuesday</td><td>4/26</td><td></td></tr> <tr><td>Wednesday</td><td>4/27</td><td></td></tr> <tr><td>Thursday</td><td>4/28</td><td></td></tr> <tr><td>Friday</td><td>4/29</td><td></td></tr> <tr><td colspan="2">Total Time</td><td></td></tr> </tbody> </table>	Day	Dates (mid)	Billable Time	Saturday			Sunday			Monday	4/25		Tuesday	4/26		Wednesday	4/27		Thursday	4/28		Friday	4/29		Total Time			
Day	Dates (mid)	Billable Time																												
Saturday																														
Sunday																														
Monday	4/25																													
Tuesday	4/26																													
Wednesday	4/27																													
Thursday	4/28																													
Friday	4/29																													
Total Time																														

Client Approval The hour as shown above are correct (line through says are have not check) and the work performed is satisfactory to the best knowledge of client. By signing the client approval, we also acknowledge that we are bound by the terms of KBW service agreement or a similar agreement that may be in effect. (If no such agreement has been executed by the parties herein, with respect to the matters covered below, we are bound by the conditions of the payment set forth herein.) Supervisor Name (print): Todd Diggins Supervisor Signature: 	KBW Financial Staffing & Recruiting Employee Job Title or Function: Accounting Consultant's Name (print): Karen Daniell Consultant's Signature:  I certify that the data shown on this time sheet are correct and were worked by me:
--	---

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested, for each engagement of our services, we will give you an attachment to this agreement, a Work Schedule that will describe: The number of professionals we will provide, The professionals we will assign, The anticipated start and end dates for the engagements, The hourly charge for each professional, and The name of our contact manager. If any changes or additions are made, you may request an updated Work Schedule by notifying our contact manager. Our professionals will perform all duties within their skills related to the engagement, except that you understand that they are not authorized to sign tax returns, render legal accounting opinions, handle or transport cash or other negotiable instruments, or make any final decisions on your behalf that would normally be made by you or your managers or officers.

Fees for services will be described in each attachment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. Bills will be submitted to you weekly and are due upon receipt. In the event you or any affiliate hire or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional's services to you under this agreement, you will pay us a non-refundable fee of 20% of the sum of the employees anticipated aggregate annual compensation. Any hours over 80 will be invoiced to you at 1.5 times the regular hourly rate.

Both parties agree to comply with all applicable equal employment opportunity laws, including, but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1991, the Americans with Disabilities Act, and, if applicable, the affirmative action requirements of Executive Order 11246, the Rehabilitation Act of 1973, as amended, and the Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended. You certify that your premises comply with all government requirements regarding safe working conditions and that all professionals working on your premises will be given any required safety training or information.

If for any reason you are dissatisfied with a professional assigned to you, we will immediately remove that person and furnish a replacement as soon as possible. If we are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the first 48 hours worked by the person. We make no other warranty, either express or implied. We will not be liable for incidental, indirect or consequential damages or lost profits, and our maximum liability for any specific engagement, in any case, will not exceed the fees actually paid to us for that engagement.

5/27



Batch: 122905974UPS
Requisition: 77816
Invoice: 860010452
Service PO
64198

Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Ordered From:

KROLL, BECKER & WING LLC
 PO BOX 845510
 SUITE 7
 BOSTON, MA 02284-5510

Order Date:

4/22/2011

Requisitioner:

Todd Diggins

Line Qty Description		Tax	Acct Num	Allocation A-W-C	Dist. Amount	Unit	Sub
1	1 TEMPORARY WORK	N	305000001820328		\$927.36	EA	\$1,800.00
			304000001820328		\$872.64		
Invoice Total:							\$1,800.00

Invoice Number: 860010452 Invoice Amount: \$1,800.00

Releasing Group: USC Receiving Group: N/A

Approvals: 1 - Dan Main 5/9/2011

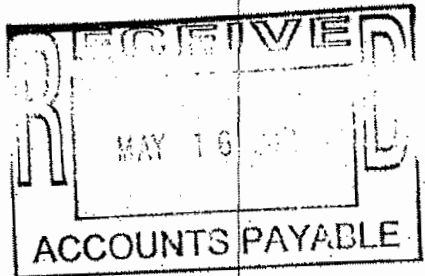
AP Notes:	
Vouchered by:	<i>u</i>
Return Check to:	-
Voucher Month:	<i>may</i>

INVOICE ORIGINAL COPY
 1.5% interest charge per month added to all 30 day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**
P.O. Box 845510
Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE
 CLIENT: 52388 CONTRACT: 81157
 PO#:
 DEPT: Todd Diggins
 INVOICE: 860010452 \$ USED:
 DATE: 5/10/2011 % USED:
 POAMT:
 BRANCH: KB-Bedford_NH T SUPERVISOR
 BILLED TO: **Unitil Corporation**
Todd Diggins
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS
05/06/11		Regular	
			
			TOTAL:

06.05.2011 17:33:46

NVS:EXCH/DANIELLE@MRS

XPRESSIONS1

P: 02 / 02

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing
2. Fax on Friday to ensure prompt payment to (866) 313-4788



Week Ending Date (Friday)

5/6/2011

Time Sheet

Time worked for one week only. Start with Saturday and end on Friday midnight.

Enter time to nearest quarter hour (00, 25, 50, 75) only

Client Information		Day	Dates (m/d)	Billable Time
Client Name (print)	Unitil	Saturday	1	
Supervisor	Todd Diggins	Sunday	1	
Address	6 Liberty Ln W	Monday	5 12	
City, State, Zip	Hampton NH 03842	Tuesday	5 12	
Client Telephone	603-773-6504	Wednesday	5 14	
		Thursday	5 15	
		Friday	5 16	
		Total Time		

Fax numbers to (866) 313-4788

Client Approval

The hours as shown above are correct (for through date and hours not used) and the work performed is satisfactory to the best knowledge of client. By signing this client approval, we also acknowledge that we are bound by the terms of KBW service agreement or a separate agreement that may be in effect. If no such agreement has been executed by the parties herein, with respect to the matters covered herein, we are bound by the conditions of the assignment set forth herein.

Supervisor Name (print)

Todd Diggins

Supervisor Signature

[Signature]

KBW Financial Staffing & Recruiting Employee

Job Title or Function:

Accounting

Consultant's Name (print)

Karen Daniell

Consultant's Signature

[Signature]

I certify that the days shown on this time sheet are correct and were worked by me

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested, for each engagement of our services, we will give you an attachment to this agreement, a Work Schedule that will designate the services we will provide, the professionals we will assign, the anticipated start and end dates for the engagements, the hourly charge for each professional, and the name of our contact manager. If any changes or additions you made, you may request an updated Work Schedule by notifying our contact manager. Our professionals will perform all duties within their skills related to the engagement, except that you understand that they are not authorized to sign tax returns, render legal accounting opinions, handle or transport cash or other negotiable instruments or make any final decisions on your behalf that would normally be made by one of your directors or officers.

Fees

Fees for services will be described in each attachment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. Bills will be submitted to you weekly and are due upon receipt. In the event you or any affiliate hire or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional's services to you under this agreement, you will pay us a commission fee of 25% of the sum of the employee's or employee's aggregate annual compensation. Any hours over 40 will be included to you at 1.5 times the regular hourly rate.

Equal Opportunity Policy

Both parties agree to comply with all applicable equal employment opportunity laws, including, but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1991, the Americans with Disabilities Act, and, if applicable, the affirmative action requirements of Executive Order 11246, the Rehabilitation Act of 1973, as amended, and the Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended. You certify that your premises comply with all government requirements regarding safe working conditions and that our professionals working at your premises will be given any required safety training or information.

Guarantee

If for any reason you are dissatisfied with a professional assigned to you, we will immediately remove that person and furnish a replacement as soon as possible if necessary. If we are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the first 16 hours worked by the person. We make no



Batch: 122906016UPS
Requisition: 77816
Invoice: 860010526
Service PO
64198

Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Ordered From:

KROLL, BECKER & WING LLC
 PO BOX 845510
 SUITE 7
 BOSTON, MA 02284-5510

Order Date:

4/22/2011

Requisitioner:

Todd Diggins

		Allocation							
Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub	
1	1	TEMPORARY WORK	N	305000001820328		\$469.48	EA	\$911.25	
				304000001820328		\$441.77			
Invoice Total:								\$911.25	

Invoice Number: 860010526 **Invoice Amount:** \$911.25

Releasing Group: USC **Receiving Group:** N/A

Approvals:
 1 - Dan Main 5/9/2011

AP Notes:	
Vouchered by:	ll
Return Check to:	-
Voucher Month:	may

INVOICE

ORIGINAL COPY

1.5% interest charge per month added to all 30 day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**
P.O. Box 845510
Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE
 CLIENT: 52388 CONTRACT: 81157
 PO#:
 DEPT: Todd Diggins
 INVOICE: 860010526 \$ USED:
 DATE: 5/17/2011 % USED:
 POAMT:
 BRANCH: KB-Bedford_NH T SUPERVISOR
 BILLED TO: **Unitil Corporation**
Todd Diggins
6 Liberty Lane, West
Hampton, NH 03842

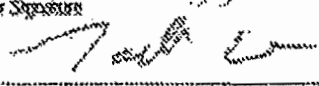
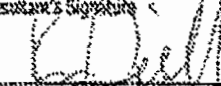
Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNIT
05/13/11		Regular	
RECEIVED MAY 24 2011 ACCOUNTS PAYABLE			
			TOTAL:

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing.
2. Fax on Friday to ensure prompt payment to (603) 313-4738

 Financial Staffing & Recruiting	Week Ending Date (Friday) 5 / 14 / 2011	Time Sheet Time worked in this week only. Start with Saturday and end on Friday midnight. Enter time to nearest quarter hour (.00, .25, .50, .75) only																												
	Client Information Client Name (print) Unitil Supervisor Todd Diggins Address 6 Liberty Ln W City, State, Zip Hampton NH 03842 Client Telephone 603-773-6504	<table border="1"> <thead> <tr> <th>Day</th> <th>Dates (mid)</th> <th>Billable Time</th> </tr> </thead> <tbody> <tr> <td>Saturday</td> <td>5 / 7</td> <td></td> </tr> <tr> <td>Sunday</td> <td>5 / 8</td> <td></td> </tr> <tr> <td>Monday</td> <td>5 / 9</td> <td></td> </tr> <tr> <td>Tuesday</td> <td>5 / 10</td> <td></td> </tr> <tr> <td>Wednesday</td> <td>5 / 11</td> <td></td> </tr> <tr> <td>Thursday</td> <td>5 / 12</td> <td></td> </tr> <tr> <td>Friday</td> <td>5 / 13</td> <td></td> </tr> <tr> <td colspan="2">Total Time</td> <td></td> </tr> </tbody> </table>	Day	Dates (mid)	Billable Time	Saturday	5 / 7		Sunday	5 / 8		Monday	5 / 9		Tuesday	5 / 10		Wednesday	5 / 11		Thursday	5 / 12		Friday	5 / 13		Total Time			Fax timesheet to (603) 313-4738
Day	Dates (mid)	Billable Time																												
Saturday	5 / 7																													
Sunday	5 / 8																													
Monday	5 / 9																													
Tuesday	5 / 10																													
Wednesday	5 / 11																													
Thursday	5 / 12																													
Friday	5 / 13																													
Total Time																														

Client Approval The facts as stated above are correct (I've thought about and don't see any errors) and the work performed is satisfactory to the best knowledge of client. By signing this client approval, we also acknowledge that we are bound by the terms of Kroll, Becker & Wing's agreement or a similar agreement that may be in effect. If the work agreement is not satisfied by the parties herein, both parties to the contract shall be bound by the conditions of the agreement set forth herein. Supervisor Name (print) Todd Diggins Supervisor Signature 	KBW Financial Staffing & Recruiting Employee Job Title or Function: Accounting Consultant's Name (print) Karen Daniell Consultant's Signature  I certify that the facts shown on this time sheet are correct and were worked by me.
--	--

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested, for each engagement of our services, we will give you an assignment in this agreement, a Work Schedule that will describe: The services we will provide, The professionals we will assign, The assignment start date and duration of the assignment, The hourly charge for each professional, and The name of the point-of-contact. If any changes or additions are made, you may request an updated Work Schedule by notifying our contact manager. Our professionals will perform all duties which their title related to the engagement, except that you understand that they are not authorized to sign tax returns, render legal accounting opinions, handle or transport cash or other negotiable instruments or make any final decisions as your client that would normally be made by one of your directors or officers.

Time

Fees for services will be described in each assignment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. Bills will be submitted to you weekly and are due upon receipt. In the event you or any affiliate hire or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional's services to you under this agreement, you will pay us a conversion fee of 25% of the sum of the employee's obligatory aggregate annual compensation. Any hours over 40 will be included in your 1.5 times the regular hourly rate.

Non-Discrimination Policy

Both parties agree to comply with all applicable equal employment opportunity laws, including, but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1968, the Americans with Disabilities Act, and, if applicable, the affirmative action requirements of Executive Order 12816, the Rehabilitation Act of 1973, as amended, and the Veterans' Employment Readjustment Assistance Act of 1974, as amended. You certify that your premises comply with all governmental requirements regarding afterworking conditions and that our professionals working on your premises will be given any required safety training or information.

Indemnification

If for any reason you are dissatisfied with a professional assigned to you, we will immediately remove that person and furnish a replacement as soon as possible if necessary. If we are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the first 10 hours worked by the person. We make no other warranty, either express or implied. We will not be liable for intentional, indirect or consequential damages or lost profits, and our maximum liability for any specific engagement, in any case, will not exceed the fees actually paid to us for that engagement.

Termination of Contract

This letter reflects the entire understanding between us of our engagement. Any modifications, amendments or changes to this agreement must be in writing and signed a principal officer of Kroll, Becker & Wing, LLC. Either party may terminate this agreement with 30 days' notice.

We appreciate the opportunity to be of service to you and look forward to the successful completion of your project(s).



Batch: 122906070UPS
Requisition: 77816
Invoice: 860010601
Service PO
#64198

Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Ordered From:

KROLL, BECKER & WING LLC
 PO BOX 845510
 SUITE 7
 BOSTON, MA 02284-5510

Order Date:

4/22/2011

Requisitioner:

Todd Diggins

Line	Qty	Description	Tax	Acct Num	Allocation	Dist. Amount	Unit	Sub
					A-W-C			
1	1	TEMPORARY WORK	N	305000001820328		\$718.70	EA	\$1,395.00
				304000001820328		\$676.30		
Invoice Total:								\$1,395.00

Invoice Number: 860010601

Invoice Amount: \$1,395.00

Releasing Group: USC

Receiving Group:

N/A

Approvals:

1 - Dan Main

5/9/2011

AP Notes:	
Vouchered by:	<i>u</i>
Return Check to:	-
Voucher Month:	<i>June</i>

INVOICE

ORIGINAL COPY

1.5% interest charge per month added to all 30 day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**
P.O. Box 845510
Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE
 CLIENT: 52388 CONTRACT: 81157
 PO#:
 DEPT: Todd Diggins
 INVOICE: 860010601 \$ USED:
 DATE: 5/24/2011 % USED:
 POAMT:
 BRANCH: KB-Bedford_NH T SUPERVISOR
 BILLED TO: **Unitil Corporation**
Todd Diggins
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	R
05/20/11		Regular		\$
				TOTAL:

23.05.2011 11:43:52

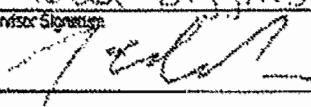
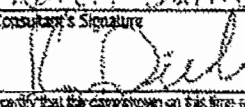
NVS:EXCH/DANIELLE@MRS

XPRESSION81

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing
2. Fax on Friday to ensure prompt payment to (866) 313-4798

		Week Ending Date (Friday) 5/12/2011		Time Sheet Time worked for one week only. Start with Saturday and end on Friday midnight. Enter time to nearest quarter hour (00, 25, 50, 75) only																				
		Client Information		<table border="1"> <thead> <tr> <th>Day</th> <th>Dates (m/d)</th> <th>Billable Time</th> </tr> </thead> <tbody> <tr> <td>Saturday</td> <td>1</td> <td rowspan="7" style="background-color: gray;"></td> </tr> <tr> <td>Sunday</td> <td>1</td> </tr> <tr> <td>Monday</td> <td>5 1 16</td> </tr> <tr> <td>Tuesday</td> <td>5 1 17</td> </tr> <tr> <td>Wednesday</td> <td>5 1 18</td> </tr> <tr> <td>Thursday</td> <td>5 1 19</td> </tr> <tr> <td>Friday</td> <td>5 1 20</td> </tr> <tr> <td colspan="2">Total Time</td> <td></td> </tr> </tbody> </table>		Day	Dates (m/d)	Billable Time	Saturday	1		Sunday	1	Monday	5 1 16	Tuesday	5 1 17	Wednesday	5 1 18	Thursday	5 1 19	Friday	5 1 20	Total Time
Day	Dates (m/d)	Billable Time																						
Saturday	1																							
Sunday	1																							
Monday	5 1 16																							
Tuesday	5 1 17																							
Wednesday	5 1 18																							
Thursday	5 1 19																							
Friday	5 1 20																							
Total Time																								
Client Name (print) Unitil		Supervisor Todd Diggins																						
Address 6 Liberty Ln W		City, State, Zip Hampton NH 03842																						
Client Telephone 603-773-6504		Fax timecard to (866) 313-4798																						

Client Approval The hours as shown above are correct throughout dates and hours not used and the work performed is satisfactory to the best knowledge of client. By signing this sheet, we also acknowledge that we are bound by the terms of KBW's service agreement or a master agreement that may be in effect. If no such agreement has been executed by the parties hereto, with respect to the matters covered herein, we are entered by the conditions of the assignment set forth herein.		KBW Financial Staffing & Recruiting Employee	
Supervisor Name (print) Todd Diggins		Job Title or Function Accounting	
Supervisor Signature 		Consultant's Name (print) Karen Daniell	
Consultant's Signature 		I certify that the information on this time sheet is correct and was worked by me:	

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested, for each engagement of our services, we will give you an attachment to this agreement, a Work Schedule that will describe: The services we will provide, The professionals we will assign, The anticipated start and end dates for the engagements, The hourly charge for each professional, and The name of our contact manager. If any changes or additions are made, you may request an updated Work Schedule by notifying our contact manager. Our professionals will perform all duties within their skills related to the engagement, except that you understand that they are not authorized to sign tax returns, render legal accounting opinions, handle or transport cash or other negotiable instruments or make any final decisions on your behalf that would normally be made by one of your directors or officers.

Liens

Fees for services will be described in each attachment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. Bills will be submitted to you weekly and are due upon receipt. In the event you or any affiliate hire or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional's services to you under this agreement, you will pay us a commission fee of 25% of the sum of the employee's anticipated applicable annual compensation. Any fees over 40 will be invoiced to you at 1.5 times the regular hourly rate.

Equal Employment Opportunity

Both parties agree to comply with all applicable equal employment opportunity laws, including but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1991, the Americans with Disabilities Act, and, if applicable, the affirmative action requirements of Executive Order 11246, the Rehabilitation Act of 1973, as amended, and the Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended. You certify that your premises comply with all government requirements regarding safe working conditions and that our professionals working at your premises will be given any required safety training or instruction.

Guarantee

If for any reason you are dissatisfied with a professional assigned to you, we will immediately withdraw that person and furnish a replacement as soon as possible if necessary. If we are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the first 48 hours worked by the person. We make no other warranty, either express or implied. We will not be liable for incidental, indirect or consequential damages or lost profits, and our maximum liability for any specific engagement, in any case, will not exceed the fees actually paid to us for that engagement.

Termination of Services

This letter reflects the entire understanding between us of our engagement. Any modifications, amendments or changes to this agreement must be in writing and signed by principal owner of Kroll, Becker & Wynn, LLC. Either party may terminate this agreement with 30 days' notice.

We appreciate the opportunity to be of service to you and look forward to the successful completion of your projects.

4/24



Batch: 122906156UPS
Requisition: 77816
Invoice: 860010857
Service PO
64198

Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Ordered From:

KROLL, BECKER & WING LLC
 PO BOX 845510
 SUITE 7
 BOSTON, MA 02284-5510

Order Date:

4/22/2011

Requisitioner:

Todd Diggins

Line	Qty	Description	Tax	Acct Num	Allocation A-W-C	Dist. Amount	Unit	Sub
1	1	TEMPORARY WORK	N	305000001820328		\$921.56	EA	\$1,788.75
				304000001820328		\$867.19		
Invoice Total:								\$1,788.75

Invoice Number:

860010857

Invoice Amount:

\$1,788.75

Releasing Group:

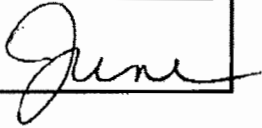
USC

Receiving Group: N/A

Approvals:

1 - Dan Main

5/9/2011

AP Notes:	
Vouchered by:	
Return Check to:	-
Voucher Month:	

INVOICE

ORIGINAL COPY

1.5% interest charge per month added to all 30 day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**
P.O. Box 845510
Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE

CLIENT: 52388 CONTRACT: 81157

PO#:

DEPT: Todd Diggins

INVOICE: 860010857 \$ USED:

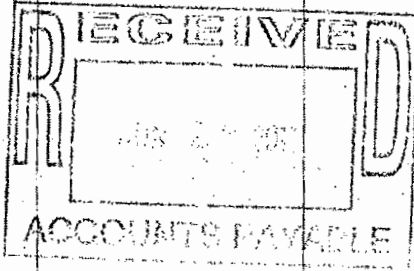
DATE: 6/14/2011 % USED:

POAMT:

BRANCH: KB-Bedford_NH T SUPERVISOR

BILLED TO: **Unitil Corporation**
Todd Diggins
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE
06/10/11		Regular		
				
TOTAL:				\$1,788.

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing
2. Fax on Friday to ensure prompt payment to (866) 313-4798



Week Ending Date (Friday)

6/10/2011

Time Sheet

Time worked for one week only. Start with Saturday and end on Friday midnight.

Enter time to nearest quarter hour (00; 25; 50; 75) only

Client Information		Day	Dates (m/d)	Billable Time
Client Name (print)	Unitil	Saturday	6/10	
Supervisor	Todd Diggins	Sunday	6/11	
Address	6 Liberty Ln W	Monday	6/13	
City, State, Zip	Hampton NH 03842	Tuesday	6/14	
Client Telephone	603-773-6504	Wednesday	6/15	
		Thursday	6/16	
		Friday	6/17	
		Total Time		

Fax timesheet to (866) 313-4798

Client Approval

The hours as shown above are correct (see through days and hours not used) and the work performed is satisfactory to the best knowledge of client. By signing the client approval, we also acknowledge that we are bound by the terms of KBW service agreement or a master agreement from time to time in effect. If no such agreement has been entered by the parties herein, with respect to the matters covered below, we are bound by the conditions of the agreement set forth herein.

Supervisor Name (print)

Todd Diggins

Supervisor Signature

[Signature]

KBW Financial Staffing & Recruiting Employee

Job Title or Function

Accounting

Consultant's Name (print)

Karen Daniell

Consultant's Signature

[Signature]

I certify that the days shown on this time sheet are correct and were worked by me.

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested for each engagement of our services, we will give you an attachment to this agreement, a Work Schedule that will describe: The services we will provide, The professionals we will assign, The anticipated start and end dates for the engagements, The hourly charge for each professional, and The name of our contact manager. If any changes or additions are made, you may request an updated Work Schedule by notifying our contact manager. Our professionals will perform all duties within their skills related to the engagement, except that you understand that they are not authorized to sign tax returns, render legal accounting opinions, handle or transport cash or other negotiable instruments or make any final decisions on your behalf that would normally be made by one of your directors or officers.

TERMS

Fees for services will be described in each attachment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. Bills will be submitted to you weekly and are due upon receipt. In the event you or any affiliate hire or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional's services to you under this agreement, you will pay us a commission fee of 25% of the sum of the employee's anticipated aggregate annual compensation. Any hours over 40 will be billed to you at 1.5 times the regular hourly rate.

EQUAL OPPORTUNITY AND SAFETY

Both parties agree to comply with all applicable equal employment opportunity laws, including, but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1991, the Americans with Disabilities Act, and, if applicable, the affirmative action requirements of Executive Order 11246, the Rehabilitation Act of 1973, as amended, and the Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended. You certify that your premises comply with all government requirements regarding safe working conditions and that our professionals working on your premises will be given any required safety training or information.

GUARANTEE

If for any reason you are dissatisfied with a professional assigned to you, we will immediately remove that person and furnish a replacement as soon as possible if necessary. If we are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the first 16 hours worked by that person. We make no other warranty, either express or implied. We will not be liable for incidental, indirect or consequential damages or lost profits, and our maximum liability for any specific engagement, in any case, will not exceed the fees actually paid to us for that engagement.

ENTIRETY OF AGREEMENT

This letter reflects the entire understanding between us of our engagement. Any modifications, amendments or changes to this agreement must be in writing and signed by principal owner of Kroll, Becker & Wing, LLC. Either party may terminate this agreement with 30 days notice.

We appreciate the opportunity to be of service to you and look forward to the successful completion of your project(s).



Batch: 122906195UPS
Requisition: 77816
Invoice: 860010943
Service PO
64198

Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Ordered From:

KROLL, BECKER & WING LLC
 PO BOX 845510
 SUITE 7
 BOSTON, MA 02284-5510

Order Date:

4/22/2011

Requisitioner:

Todd Diggins

Line	Qty	Description	Tax	Acct Num	Allocation		Dist. Amount	Unit	Sub
					A-W-C				
1	1	TEMPORARY WORK	N	305000001820328			\$921.56	EA	\$1,788.75
				304000001820328			\$867.19		
Invoice Total:									\$1,788.75

Invoice Number: 860010943 Invoice Amount: \$1,788.75

Releasing Group: USC Receiving Group: N/A

Approvals: 1 - Dan Main 5/9/2011

AP Notes:	
Vouchered by:	<i>JD</i>
Return Check to:	-
Voucher Month:	<i>June</i>

INVOICE

ORIGINAL COPY

1.5% interest charge per month added to all 30 day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**

P.O. Box 845510

Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE

CLIENT: 52388 CONTRACT: 81157

PO#:

DEPT: Todd Diggins

INVOICE: 860010943 \$ USED:

DATE: 6/21/2011 % USED:

POAMT:

BRANCH: KB-Bedford_NH T SUPERVISOR

BILLED TO: **Unitil Corporation**

Todd Diggins

6 Liberty Lane, West

Hampton, NH 03842

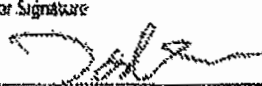
Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	R
06/17/11		Regular		
RECEIVED JUN 28 2011 ACCOUNTS PAYABLE				
TOTAL:				\$1

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing.
2. Fax on Friday to ensure prompt payment for (560) 311-4790

 financial staffing & recruiting		Week Ending Date (Friday) 6/17/11		Time Sheet Time worked for one week only. Start with Saturday (mid) and/or Friday (midnight). Enter time to nearest quarter hour (.00, .25, .50, .75) only	
Client Information		Day	Dates (mid)	Billable Time	
Client Name (print) Unit 1		Saturday	1		
Supervisor Todd Diggins		Sunday	1		
Address 16 Liberty Lane W		Monday	6.113		
City, State, Zip Hampton, NH 02842		Tuesday	6.114		
Client Telephone 603-772-6501		Wednesday	6.115		
		Thursday	6.116		
		Friday	6.117		
		Total Time			
		Fax timesheet to (560) 311-4790			

Client Approval		KBW Financial Staffing & Recruiting Employee	
The notes on these sheets are seen on five through days and hours are used, and the work performed is satisfactory to the best knowledge of client. By giving the client approval, we also acknowledge that we are bound by the terms of KBW Service Agreement or a master agreement that may be in effect. If no such agreement has been executed by the parties hereto, with respect to the matters covered below, we are bound by the conditions of the assignment set forth herein.		Job Title or Function Accounting	
Supervisor Name (print) Todd Diggins		Consultant's Name (print) Karen Daniell	
Supervisor Signature 		Consultant's Signature 	
		I certify that the information on this time sheet is correct and was worked by me.	

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested, for each engagement of our services, we will give you an attachment in this agreement, a Work Schedule that will describe: The services we will provide. The professionals we will assign. The anticipated start and end dates for the engagements. The hourly charges for each professional, and the name of our contact manager. If any changes or additions are made, you may request an updated work schedule by notifying our contact manager. Our professionals will perform all duties within their skills related to the engagement, except that you understand that they are not authorized to sign tax returns, render legal accounting opinions, handle or transport cash, or other negotiable instruments or make any final decisions on your behalf that would normally be made by one of your directors or officers.

FEES

Fees for services will be described in each attachment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. Logs will be submitted to you weekly and also upon receipt. In the event you or any affiliate hire or engage any of our professionals, whether directly or indirectly, within ninety (90) days following the termination of the professional's services to you under this agreement, you will pay us a commission fee of 25% of the sum of the employees' anticipated aggregate annual compensation. Any hours over 40 will be billed to you at 1.5 times the regular hourly rate.

NON-DISCRIMINATION POLICY

Both parties agree to comply with all applicable equal employment opportunity laws, including, but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1991, the Americans with Disabilities Act, and, if applicable, the affirmative action requirements of Executive Order 11246, the Rehabilitation Act of 1973, as amended, and the Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended. You certify that your premises comply with all government requirements regarding safe working conditions and that our professionals working on your premises will be given any required safety training or information.

REPLACEMENT

If for any reason you are dissatisfied with a professional assigned to you, we will immediately remove that person and furnish a replacement as soon as possible if necessary. If we are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the first 18 hours worked by the person. We make no other warranty, either express or implied. We will not be liable for incidental, indirect or consequential damages or lost profits, but our maximum liability for any specific engagement, in any case, will not exceed the fees actually paid to us for that engagement.

ENTIRE AGREEMENT

This letter reflects the entire understanding between us of our engagement. Any modifications, amendments or changes to this agreement must be in writing and signed by a principal partner of Kroll, Becker & Wing, LLC. Either party may terminate this agreement with 30 day's notice.

We appreciate the opportunity to be of service to you and look forward to the successful completion of your project(s).

7/8



Batch: 122906232UPS
Requisition: 77816
Invoice: 860011026
Service PO
64198

Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Ordered From:

KROLL, BECKER & WING LLC
 PO BOX 845510
 SUITE 7
 BOSTON, MA 02284-5510

Order Date:

4/22/2011

Requisitioner:

Todd Diggins

				Allocation					
Line	Qty	Description	Tax	Acct Num	A-W-C	Dist.	Amount	Unit	Sub
1	1	TEMPORARY WORK	N	305000001820328			\$909.97	EA	\$1,766.25
				304000001820328			\$856.28		
Invoice Total:									\$1,766.25

Invoice Number: 860011026 Invoice Amount: \$1,766.25

Releasing Group: USC Receiving Group: N/A

Approvals: 1 - Dan Main 5/9/2011

AP Notes:	
Vouchered by:	<i>U</i>
Return Check to:	-
Voucher Month:	<i>July</i>

INVOICE

ORIGINAL COPY

1.5% interest charge per month added to all 30 day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**
P.O. Box 845510
Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE

CLIENT: 52388 CONTRACT: 81157

PO#:

DEPT: Todd Diggins

OICE: 860011026 \$ USED:

DATE: 6/28/2011 % USED:

POAMT:

BRANCH: KB-Bedford_NH T SUPERVISOR

BILLED TO: **Unitil Corporation**
Todd Diggins
6 Liberty Lane, West
Hampton, NH 03842

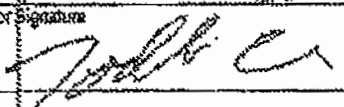
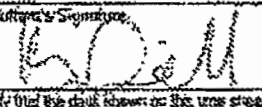
Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
06/24/11		Regular			\$1,766.25
RECEIVED JUL - 6 2011 ACCOUNTS PAYABLE					
TOTAL:					\$1,766.25

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing
2. Fax on Friday so ensure prompt payment to (603) 373-4796

		Week Ending Date (P-Only) 6/24/11	Time Sheet Time working for one week only. Start with Saturday and end on Friday midnight. Enter time to nearest quarter hour (00, 05, 50, 75) only
Client Information		Day	Dates (hr/ft)
Client Name (print) Unit 11		Saturday	1
Department Todd Diggins		Sunday	1
Address 6 Liberty Lane W		Monday	6 120
City, State, Zip Hampton, NH 03842		Tuesday	6 131
Client Telephone 603-773-6504		Wednesday	6 122
		Thursday	6 123
		Friday	6 124
		Total Time	[REDACTED]
		FAXING INSTRUCTIONS: (603) 373-4796	

Client Approval The hours shown above are correct and have been approved by the client. By signing for client approval, we are acknowledging that we are bound by the terms of KBW's agreement or a master agreement that may be in effect. If no such agreement has been submitted by the client within 10 business days of the date of this time sheet, we are bound by the conditions of the assignment set forth herein.	KBW Financial Staffing & Recruiting Employees Job Title or Function: Accounting
Supervisor Name (print) Todd Diggins	Consultant's Name (print) Karen Daniell
Supervisor Signature 	Consultant's Signature 
I certify that the data shown on this time sheet are correct and were entered by me.	

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested, for each assignment of our services, we will give you an attachment to this agreement, a Work Schedule that will describe the services we will provide, the graphics, slides we will manage, the anticipated start and end dates for the assignments. The hourly charges for each professional, not the name of our contact manager. If any changes or additions are made, you may request an updated Work Schedule by notifying our contact manager. Our professionals will perform all those within their skills stated in the assignment, except that you understand that they will not be authorized to sign documents, render legal accounting services, handle or transport cash or other negotiable instruments or make any final decisions on your behalf that would normally be made by one of your officers or officers.

1.800

For each assignment will be described in such attachment to this agreement. Each professional will keep a log of hours worked and present it to your facility for your signature. This will be submitted to your facility and are due upon receipt. In the event you or any affiliate hire or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of this professional services to you under this agreement, you will pay us a commission of 25% of the sum of the employees' anticipated aggregate annual compensation. Any fees over \$10,000 will be paid to you at 1.5 times the regular hourly rate.

2.000

KBW agrees to comply with all applicable state employment laws, including but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1961, the Americans with Disabilities Act, and, if applicable, the alternative dispute requirements of Executive Order 12812, the Rehabilitation Act of 1973, as amended, and the Vietnam Veterans Readjustment Assistance Act of 1974, as amended. You certify that your premises comply with all government requirements regarding safe working conditions and that our professionals, working on your premises will be given any required safety training or information.

3.000

If for any reason you are dissatisfied with a professional assigned to you, we will immediately remove that person and furnish a replacement as soon as possible if necessary. If we are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the first 16 hours of that day's work. We make no other warranty, either express or implied. We will not be liable for damages, including consequential damages of lost profits, and our maximum liability for any specific assignment, in any case, will not exceed the fee actually paid to us for that assignment.

4.000

This letter represents the entire understanding between us of our engagement. Any modification, amendment or changes to this agreement must be in writing and signed by the principal owner of Kroll, Becker & Wing, LLC. Either party may terminate this agreement with 30 days' notice.

We appreciate the opportunity to be of service to you and look forward to the successful completion of your project.

6/17

Page 8 of 35



Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Batch: 122906074UPS
Requisition: 77816
Invoice: 860010689
Service PO
64198

Ordered From:

KROLL, BECKER & WING LLC
 PO BOX 845510
 SUITE 7
 BOSTON, MA 02284-5510

Order Date:

4/22/2011

Requisitioner:

Todd Diggins

Line	Qty	Description	Tax	Acct Num	Allocation		Dist. Amount	Unit	Sub
					A-W-C				
1	1	TEMPORARY WORK	N	305000001820328			\$649.15	EA	\$1,260.00
				304000001820328			\$610.85		
Invoice Total:									\$1,260.00

Invoice Number: 860010689

Invoice Amount: \$1,260.00

Releasing Group: USC

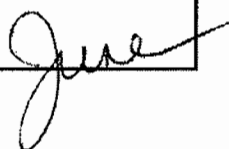
Receiving Group:

N/A

Approvals:

1 - Dan Main

5/9/2011

AP Notes:	
Vouchered by:	
Return Check to:	-
Voucher Month:	

INVOICE

ORIGINAL COPY

1.5% interest charge per month added to all 30 day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**
P.O. Box 845510
Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE

CLIENT: 52388 CONTRACT: 81157

PO#:

DEPT: Todd Diggins

INVOICE: 860010689 \$ USED:

DATE: 6/1/2011 % USED:

POAMT:

BRANCH: KB-Bedford_NH T SUPERVISOR

BILLED TO: **Unitil Corporation**
Todd Diggins
6 Liberty Lane, West
Hampton, NH 03842

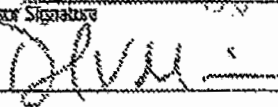
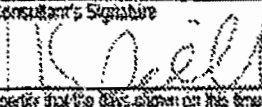
Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS
05/27/11		Regular	
NEW HAMPSHIRE JUN - 7 2011 ECF FILE			
			TOTAL:

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing
2. Fax on Friday to ensure prompt payment to (888) 373-4758

 KBW Financial Staffing & Recruiting	Week Ending Date (Friday) 5/28/2011	Time Sheet Time worked for one week only. Start with Saturday and end on Friday midnight. Enter time to nearest quarter hour (00, 25, 50, 75) only																												
	Client Information Client Name (print) Unit 1 Supervisor Todd Diggins Address 6 Liberty Ln W City, State, Zip Hampton NH 03842 Client Telephone 603-773-6504	<table border="1"> <thead> <tr> <th>Day</th> <th>Dates (m/d)</th> <th>Billable Time</th> </tr> </thead> <tbody> <tr> <td>Saturday</td> <td>1</td> <td></td> </tr> <tr> <td>Sunday</td> <td>1</td> <td></td> </tr> <tr> <td>Monday</td> <td>5/23</td> <td></td> </tr> <tr> <td>Tuesday</td> <td>5/24</td> <td></td> </tr> <tr> <td>Wednesday</td> <td>5/25</td> <td></td> </tr> <tr> <td>Thursday</td> <td>5/26</td> <td></td> </tr> <tr> <td>Friday</td> <td>5/27</td> <td></td> </tr> <tr> <td colspan="2">Total Time</td> <td></td> </tr> </tbody> </table>	Day	Dates (m/d)	Billable Time	Saturday	1		Sunday	1		Monday	5/23		Tuesday	5/24		Wednesday	5/25		Thursday	5/26		Friday	5/27		Total Time			Fax timecard to (888) 373-4758
Day	Dates (m/d)	Billable Time																												
Saturday	1																													
Sunday	1																													
Monday	5/23																													
Tuesday	5/24																													
Wednesday	5/25																													
Thursday	5/26																													
Friday	5/27																													
Total Time																														

Client Approval The terms as shown above are hereby (line through days and notes not used) and the work performed is satisfactory to the best knowledge of client. By signing the client approval, we now acknowledge that we are bound by the terms of KRW Service Agreement or a master agreement that may be in effect. If no such agreement has been executed by the parties herein, with respect to the matters covered below, we are bound by the conditions of the assignment for first period. Supervisor Name (print) - Dan Main Supervisor Signature 	KBW Financial Staffing & Recruiting Employee Job Title or Function: Accounting Consultant's Name (print) Karen Daniell Consultant's Signature  I certify that the days shown on this time sheet are correct and were worked by me.
---	--

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professionals to render services on your premises and under your supervision. If requested, for each engagement of our services, we will give you an attachment to this agreement, a Work Schedule that will describe: The services we will provide, The professionals we will assign, The anticipated start and end dates for the engagements, The hourly charges for each professional, and The terms of our contract manager. If any changes or additions are made, you may request an updated Work Schedule by notifying our contract manager. Our professionals will perform all duties within their skills related to the engagement, except that you understand that they are not authorized to sign for returns, render legal accounting opinions, handle or transport cash or other negotiable instruments or make any final decisions on your behalf that would normally be made by one of your directors or officers.

Fees for services will be described in each attachment to this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. Bills will be submitted to you weekly and are due upon receipt. In the event you or any affiliate hire or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional's services to you under this agreement, you will pay us a commission fee of 25% of the sum of the employee's anticipated aggregate annual compensation. Any hours over 40 will be invoiced to you at 1.5 times the regular hourly rate.

Both parties agree to comply with all applicable equal employment opportunity laws, including, but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1991, the Americans with Disabilities Act, and, if applicable, the affirmative action requirements of Executive Order 11246, the Rehabilitation Act of 1973, as amended, and the Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended. You certify that your premises comply with all government requirements regarding safe working conditions and that our professionals working on your premises will be given any required safety training or information.

If for any reason you are dissatisfied with a professional assigned to you, we will immediately remove that person and furnish a replacement as soon as possible if necessary. If we are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the first 15 hours worked by the person. We make no other warranty, either express or implied. We will not be liable for incidental, indirect or consequential damages or lost profits, and our maximum liability for any specific engagement, in any case, will not exceed the fees actually paid to us for that engagement.

This letter reflects the entire understanding between us of our engagement. Any modifications, amendments or changes to this agreement must be in writing and signed a principal partner of Kroll, Becker & Wing, LLC. Either party may terminate this agreement with 30 days' notice.

We appreciate the opportunity to be of service to you and look forward to the successful completion of your projects.

7/15



Batch: 122906251UPS
Requisition: 77816
Invoice: 860011110
Service PO
64198

Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Ordered From:

KROLL, BECKER & WING LLC
 PO BOX 845510
 SUITE 7
 BOSTON, MA 02284-5510

Order Date:

Requisitioner:

4/22/2011

Todd Diggins

Line Qty Description		Tax	Acct Num	Allocation	A-W-C	Dist. Amount	Unit	Sub
1	1 TEMPORARY WORK	N	305000001820328			\$817.24	EA	\$1,586.25
			304000001820328			\$769.01		
Invoice Total:								\$1,586.25

Invoice Number: 860011110 Invoice Amount: \$1,586.25

Releasing Group: USC Receiving Group: N/A

Approvals: 1 - Dan Main 5/9/2011

AP Notes:	
Vouchered by:	<i>U</i>
Return Check to:	-
Voucher Month:	<i>July</i>

INVOICE

ORIGINAL COPY

1.5% interest charge per month added to all 30 day invoices.

REMIT TO: **Kroll, Becker & Wing LLC**

P.O. Box 845510

Boston, MA 02284-5510

TERMS: NET DUE UPON RECEIPT OF INVOICE

CLIENT: 52388 CONTRACT: 81157

PO#:

DEPT: Todd Diggins

INVOICE: 860011110 \$ USED:

DATE: 7/6/2011 % USED:

POAMT:

BRANCH: KB-Bedford_NH T SUPERVISOR

BILLED TO: **Unitil Corporation**

Todd Diggins

6 Liberty Lane, West

Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNIT
07/01/11		Regular	
RECEIVED JUL 11 2011 ACCOUNTS PAYABLE			
			TOTAL:

01.07.2011 11:27:36

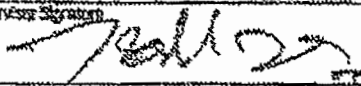
NVS:KXCH/DANIELLA/MSR

XPRESS10N91

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing
2. Fax on Friday to ensure prompt payment to (866) 313-4798

 KBW Man, Woman & Boy of Recruiting		Work Ending Date (Friday) 7/1/11	Time Sheet Time worked for one week only. Start with Saturday and end on Friday night. Enter time in nearest quarter hour (00, 15, 30, 45) only																							
Client Information Client Name (print) Unit 1 Supervisor Todd Diggins Address 6 Liberty Lane W City, State, Zip Hampton, NH 03842 Client Telephone 603-773-6504		<table border="1"> <thead> <tr> <th>Day</th> <th>Hours (add)</th> <th>Billable Time</th> </tr> </thead> <tbody> <tr> <td>Saturday</td> <td>1</td> <td rowspan="6" style="background-color: #cccccc;"></td> </tr> <tr> <td>Sunday</td> <td>1</td> </tr> <tr> <td>Monday</td> <td>6:15</td> </tr> <tr> <td>Tuesday</td> <td>6:15</td> </tr> <tr> <td>Wednesday</td> <td>6:15</td> </tr> <tr> <td>Thursday</td> <td>6:15</td> </tr> <tr> <td colspan="2">Friday</td> <td>7:11</td> <td></td> </tr> <tr> <td colspan="2">Total Time</td> <td></td> <td></td> </tr> </tbody> </table>	Day	Hours (add)	Billable Time	Saturday	1		Sunday	1	Monday	6:15	Tuesday	6:15	Wednesday	6:15	Thursday	6:15	Friday		7:11		Total Time			
Day	Hours (add)	Billable Time																								
Saturday	1																									
Sunday	1																									
Monday	6:15																									
Tuesday	6:15																									
Wednesday	6:15																									
Thursday	6:15																									
Friday		7:11																								
Total Time																										
		Fax timecard to (866) 313-4798																								

Client Approval The undersigned hereby certifies that the above-stated facts are true and correct and that the person named herein is duly qualified to perform the services herein set forth. By signing this time sheet, the undersigned also certifies that the person named herein is not under the influence of any drug or alcohol at the time of signing this time sheet. This agreement is not binding until the person named herein has signed this time sheet.	KBW Financial Staffing & Recruiting Employee Job Title or Function Accounting Consultant's Name (print) Karen Daniell Consultant's Signature 
Supervisor Name (print) Todd Diggins Supervisor Signature 	I certify that the data shown on this time sheet are correct and were worked by me.

Conditions of Assignment

KBW Financial Staffing & Recruiting will provide professional staff to render services on your premises and under your supervision. If requested, for each engagement of our services, we will give you an attachment to this agreement, a Work Schedule that will describe the services we will provide. The professionals we will assign. The work schedule, and any other terms of the engagement. The hourly charge for each professional, and the name of our contact manager. If any changes or conditions are made, you may request an updated Work Schedule by notifying our contact manager. Our professionals will perform all duties within their title related to the engagement, except that you understand that they are not authorized to sign tax returns, render legal accounting opinions, render or transport cash or other negotiable instruments or funds, or that decisions on your behalf will be made by one of your directors or officers.

For the services will be described in each assignment in this agreement. Each professional will keep a log of hours worked and present it to you weekly for your signature. This will be submitted to you weekly and are due upon receipt. In the event you or any affiliate hire or engage any of our professionals, whether directly or indirectly, within twelve months following the termination of the professional's services to you under this agreement, you will pay us a commission fee of 25% of the gross of the employee's indicated aggregate annual compensation. Any income over \$10 will be included to you at 15 times the regular hourly rate.

Both parties agree to comply with all applicable equal employment opportunity laws, including, but not limited to, Title VII of the 1964 Civil Rights Act, the Civil Rights Act of 1991, the Age Discrimination Act, and, if applicable, the Uniformed Services of America's Health Care Act of 1994, as amended, and the Veterans' Readjustment Benefits Act of 1974, as amended. You certify that your premises comply with all government requirements regarding both working conditions and that the professionals working on your premises will be given any required safety training or instruction.

If for any reason you are dissatisfied with a professional assigned to you, we will immediately remove that person and furnish a replacement as soon as possible & necessary. If we are notified of your dissatisfaction before the completion of the person's second day of work, we will not charge you for the fee. We reserve the right to terminate the person, without notice, at any time, either express or implied. We will not be held liable for incidental, indirect or consequential damages or lost profits, and our maximum liability for any specific engagement, in any case, will not exceed the fees actually paid to us for that engagement.

This letter reflects our understanding between us of our relationship. Any modifications, amendments or changes to this agreement must be in writing and signed by principal owner of Kroll, Becker & Wing, LLC. Either party may terminate this agreement with 30-day notice. We appreciate the opportunity to be of service to you and look forward to the successful completion of your project(s).

Northern Utilities, Inc.
New Hampshire Division
DG 11-069

Summary of Charges from Unitil Service Corp. Temp. Time Charges

<u>Cost</u>	<u>Rate</u>	<u>Hours</u>	<u>Date</u>
\$779.52			1/31/2011
\$455.27			1/31/2011
\$1,078.41			2/28/2011
\$1,572.75			3/31/2011
\$821.70			4/30/2011

\$4,707.65

Charges reflect cost of temporary staff directly hired by Unitil Service Corp.

These employees utilize the company's time and billing system for charging time to the rate case.

EMPLOYMENT AGREEMENT

This Employment Agreement (this "Agreement") is made effective as of September 1, 2010, by and between Unitil Service Corp., ("the Employer"), of 6 Liberty Lane West, Hampton, NH 03842, and Barbara Smith, ("the Employee"), of [REDACTED]. Whereas Employer desires to have the services of the Employee, and Employee is willing to be employed by Employer, the parties therefore agree as follows:

1. EMPLOYMENT. Employer shall employ Employee as a Temporary Accountant to work on assigned projects. Employee accepts and agrees to such employment, subject to the general supervision, advice and direction of Employer and the Employer's supervisory personnel. Employee shall also perform (i) such other duties as are customarily performed by an employee in a similar position, and (ii) such other and unrelated services and duties as may be assigned to Employee from time to time by Employer.

2. BEST EFFORTS OF EMPLOYEE. Employee agrees to perform faithfully, industriously, and to the best of Employee's ability, experience, and talents, all of the duties that may be required by the express and implicit terms of this Agreement, to the reasonable satisfaction of Employer. Such duties shall be provided at such place(s) as the needs, business, or opportunities of the Employer may require from time to time.

3. COMPENSATION OF EMPLOYEE. As compensation for the services provided by Employee under this Agreement, Employer will pay Employee \$65.00 per hour. This amount shall be paid weekly, no later than seven days after the payroll period that ended on the preceding Friday. Upon termination of this Agreement, payments under this paragraph shall cease; provided, however, that the Employee shall be entitled to payments for periods or partial periods that occurred prior to the date of termination and for which the Employee has not yet been paid.

4. HOLIDAYS. Employee shall be entitled to pay for any holidays on which the Employer is closed and which occur on one of the Employee's regularly scheduled workdays.

5. OTHER BENEFITS. Employee shall not be entitled to any employee benefits.

6. TERM/TERMINATION. Employee's employment under this Agreement shall be for the period from September 1, 2010, through June 30, 2011. Either party upon 14 days written notice may terminate this Agreement. If Employee is in violation of this Agreement, Employer may terminate employment without notice and with compensation to Employee only to the date of such termination. The compensation paid under this Agreement shall be the Employee's exclusive remedy.

7. COMPLIANCE WITH EMPLOYER'S RULES. Employee agrees to comply with all of the rules and regulations of Employer.

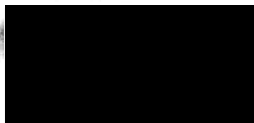
8. RETURN OF PROPERTY. Upon termination of this Agreement, the Employee shall deliver all property (including keys, records, notes, data, memoranda, models, and equipment) that is in the Employee's possession or under the Employee's control which is Employer's property or related to Employer's business.

9. NOTICES. All notices required or permitted under this Agreement shall be in writing and shall be deemed delivered when delivered in person or deposited in the United States mail, postage paid, addressed as follows:

Employer:

Laurence Brock
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842

Employee:



Such addresses may be changed from time to time by either party by providing written notice in the manner set forth above.

10. ENTIRE AGREEMENT. This Agreement contains the entire agreement of the parties and there are no other promises or conditions in any other agreement whether oral or written. This Agreement supersedes any prior written or oral agreements between the parties.

11. AMENDMENT. This Agreement may be modified or amended, if the amendment is made in writing and is signed by both parties.

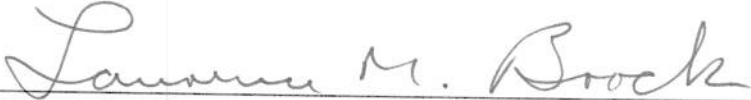
12. SEVERABILITY. If any provisions of this Agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision it would become valid or enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

13. WAIVER OF CONTRACTUAL RIGHT. The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every provision of this Agreement.

14. APPLICABLE LAW. This Agreement shall be governed by the laws of the State of New Hampshire.

Employer:
Unitil Service Corp.

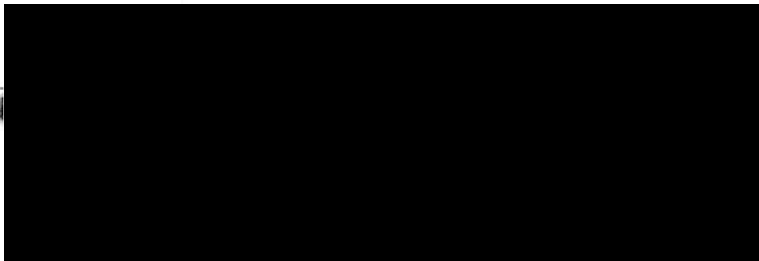
By:


Laurence Brock
Vice President and Controller

AGREED TO AND ACCEPTED.

Employee:

By:



Unitil Service Corp.
Weekly Timecard

Pay Period Ending: 1/1/2011

Name: [REDACTED]

Employee Number: 2275

HED	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	Comment
1A = Regular		0	0	0	0	0		-	
1M = Comm. Service								-	
2A = Holiday		0	0	0	0	5.5		5.5	
2B = Floater								-	
2D = Jury Duty								-	
3V = Vacation								-	
4A = Sick								-	
4B = Worker's Comp								-	
4E = Personal Unpd								-	
5A = Time & 1/2 Reg								-	
Totals:	-	0	0	0	0	5.5	0	5.50	

Employee Signature: [REDACTED]

Manager Signature: [Signature]

Unitil Service Corp.
Weekly Timecard

Pay Period Ending: 1/8/2011

Name: [REDACTED] Employee Number: 2275

HED	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	Comment
1A = Regular		5.75	5.5	6.5	6.5	8		32.25	
1M = Comm. Service								-	
2A = Holiday		0	0	0	0	0		-	
2B = Floater								-	
2D = Jury Duty								-	
3V = Vacation								-	
4A = Sick								-	
4B = Worker's Comp								-	
4E = Personal Unpd								-	
5A = Time & 1/2 Reg								-	
Totals:	-	5.75	5.5	6.5	6.5	8	0	32.25	

Employee Signature: [REDACTED]

Manager Signature: [Signature]

Unitil Service Corp.
 Weekly Timecard

Pay Period Ending: 1/15/2011

Name



Employee Number: 2275

HED	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	Comment
1A = Regular		5.5	5.5	5	5.5	6.5		28.00	
1M = Comm. Service								-	
2A = Holiday		0	0	0	0	0		-	
2B = Floater								-	
2D = Jury Duty								-	
3V = Vacation								-	
4A = Sick								-	
4B = Worker's Comp								-	
4E = Personal Unpd								-	
5A = Time & 1/2 Reg								-	
Totals:	-	5.5	5.5	5	5.5	6.5	0	28.00	

Employee Signature:



Manager Signature:

Unitil Service Corp.
 Weekly Timecard

Pay Period Ending: 1/22/2011

Name: [REDACTED]

Employee Number: 2275

HED	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	Comment
1A = Regular	2.0	6	6	5				19.00	
1M = Comm. Service								-	
2A = Holiday		0	0	0	0	0		-	
2B = Floater								-	
2D = Jury Duty								-	
3V = Vacation								-	
4A = Sick								-	
4B = Worker's Comp								-	
4E = Personal Unpd								-	
5A = Time & 1/2 Reg								-	
Totals:	2.0	6	6	5	0	0	0	19.00	

Employee Signature: [REDACTED]

Manager Signature: [Signature]

Unitil Service Corp.
Weekly Timecard

Pay Period Ending: 1/29/2011

Name: [REDACTED]

Employee Number: 2275

HED	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	Comment
1A = Regular		5.5	6.75	6.5	4.5	5.5		28.75	
1M = Comm. Service								-	
2A = Holiday		0	0	0	0	0		-	
2B = Floater								-	
2D = Jury Duty								-	
3V = Vacation								-	
4A = Sick								-	
4B = Worker's Comp								-	
4E = Personal Unpd								-	
5A = Time & 1/2 Reg								-	
Totals:	-	5.5	6.75	6.5	4.5	5.5	0	28.75	

Employee Signature: [REDACTED]

Manager Signature: [Signature]

Unitil Service Corp.
 Weekly Timecard

Pay Period Ending: 2/5/2011

Name: [REDACTED] Employee Number: 2275

HED	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	Comment
1A = Regular		1.5	6.25	5.5	6.5	6.5		26.25	
1M = Comm. Service								-	
2A = Holiday		0	0	0	0	0		-	
2B = Floater								-	
2D = Jury Duty								-	
3V = Vacation								-	
4A = Sick								-	
4B = Worker's Comp								-	
4E = Personal Unpd								-	
5A = Time & 1/2 Reg								-	
Totals:	-	1.5	6.25	5.5	6.5	6.5	0	26.25	

Employee Signature: [REDACTED]

Manager Signature: [Signature]

Unitil Service Corp.
Weekly Timecard

Pay Period Ending: 2/12/2011

Name: [REDACTED]

Employee Number: 2275

HED	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	Comment
1A = Regular		6.5	5.5	7	4.75	6.25		30.00	
1M = Comm. Service								-	
2A = Holiday		0	0	0	0	0		-	
2B = Floater								-	
2D = Jury Duty								-	
3V = Vacation								-	
4A = Sick								-	
4B = Worker's Comp								-	
4E = Personal Unpd								-	
5A = Time & 1/2 Reg								-	
Totals:	-	6.5	5.5	7	4.75	6.25	0	30.00	

Employee Signature: [REDACTED]

Manager Signature: [Signature]

Unitil Service Corp.
Weekly Timecard

Pay Period Ending: 2/19/2011

Name: [REDACTED]

Employee Number: 2275

HED	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	Comment
1A = Regular		7.25	6	6	6.25	6.75		32.25	
1M = Comm. Service								-	
2A = Holiday		0	0	0	0	0		-	
2B = Floater								-	
2D = Jury Duty								-	
3V = Vacation								-	
4A = Sick								-	
4B = Worker's Comp								-	
4E = Personal Unpd								-	
5A = Time & 1/2 Reg								-	
Totals:	-	7.25	6	6	6.25	6.75	0	32.25	

Employee Signature: [REDACTED]

Manager Signature: [Signature]

Unitil Service Corp.
 Weekly Timecard

Pay Period Ending: 2/26/2011

Name: [REDACTED] Employee Number: 2275

HED	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	Comment
1A = Regular		5.75	5	7	8.25	8.25	2	36.25	
1M = Comm. Service								-	
2A = Holiday		0	0	0	0	0		-	
2B = Floater								-	
2D = Jury Duty								-	
3V = Vacation								-	
4A = Sick								-	
4B = Worker's Comp								-	
4E = Personal Unpd								-	
5A = Time & 1/2 Reg								-	
Totals:	-	5.75	5	7	8.25	8.25	2	36.25	

Employee Signature: [REDACTED]

Manager Signature: Deb CPH

Unitil Service Corp.
Weekly Timecard

Pay Period Ending: 3/5/2011

Name [REDACTED]

Employee Number: 2275

HED	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	Comment
1A = Regular	1.0	9.25	7	7.5	0	0		24.75	
1M = Comm. Service								-	
2A = Holiday		0	0	0	0	0		-	
2B = Floater								-	
2D = Jury Duty								-	
3V = Vacation								-	
4A = Sick								-	
4B = Worker's Comp								-	
4E = Personal Unpd								-	
5A = Time & 1/2 Reg								-	
Totals:	1.0	9.25	7	7.5	0	0	0	24.75	

Employee Signature: [REDACTED]

Manager Signature: [Signature]

Unitil Service Corp.
Weekly Timecard

Pay Period Ending: 3/12/2011

Name: [REDACTED]

Employee Number: 2275

HED	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	Comment
1A = Regular	-	7.5	6.75	7.25	8.5	8		38.00	
1M = Comm. Service								-	
2A = Holiday		0	0	0	0	0		-	
2B = Floater								-	
2D = Jury Duty								-	
3V = Vacation								-	
4A = Sick								-	
4B = Worker's Comp								-	
4E = Personal Unpd								-	
5A = Time & 1/2 Reg								-	
Totals:	-	7.5	6.75	7.25	8.5	8	0	38.00	

Employee Signature: [REDACTED]

Manager Signature: [Signature]

Unitil Service Corp.
Weekly Timecard

Pay Period Ending: 3/19/2011

Name

Employee Number: 2275

HED	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	Comment
1A = Regular	-	8	7	7	7.5	7.5		37.00	
1M = Comm. Service								-	
2A = Holiday		0	0	0	0	0		-	
2B = Floater								-	
2D = Jury Duty								-	
3V = Vacation								-	
4A = Sick								-	
4B = Worker's Comp								-	
4E = Personal Unpd								-	
5A = Time & 1/2 Reg								-	
Totals:	-	8	7	7	7.5	7.5	0	37.00	

Employee Signature:

Manager Signature:

Unitil Service Corp.
Weekly Timecard

Pay Period Ending: 3/26/2011

Name [REDACTED] Employee Number: 2275

HED	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	Comment
1A = Regular	-	7	7	7	6	8		35.00	
1M = Comm. Service								-	
2A = Holiday		0	0	0	0	0		-	
2B = Floater								-	
2D = Jury Duty								-	
3V = Vacation								-	
4A = Sick								-	
4B = Worker's Comp								-	
4E = Personal Unpd								-	
5A = Time & 1/2 Reg								-	
Totals:	-	7	7	7	6	8	0	35.00	

Employee Signature: [REDACTED]

Manager Signature: [Signature]

Unitil Service Corp.
Weekly Timecard

Pay Period Ending: 4/1/2011

Name [REDACTED] **Employee Number:** 2275

HED	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	Comment
1A = Regular	-	7	6	5.5	6.5	6.5		31.50	
1M = Comm. Service								-	
2A = Holiday		0	0	0	0	0		-	
2B = Floater								-	
2D = Jury Duty								-	
3V = Vacation								-	
4A = Sick								-	
4B = Worker's Comp								-	
4E = Personal Unpd								-	
5A = Time & 1/2 Reg								-	
Totals:	-	7	6	5.5	6.5	6.5	0	31.50	

Employee Signature: [REDACTED]

Manager Signature: [Signature]

Unitil Service Corp.
Weekly Timecard

Pay Period Ending: 4/8/2011

Name

Employee Number: 2275

HED	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	Comment
1A = Regular	-	6	6.5	6.5	6	4		29.00	
1M = Comm. Service								-	
2A = Holiday		0	0	0	0	0		-	
2B = Floater								-	
2D = Jury Duty								-	
3V = Vacation								-	
4A = Sick								-	
4B = Worker's Comp								-	
4E = Personal Unpd								-	
5A = Time & 1/2 Reg								-	
Totals:	-	6	6.5	6.5	6	4	0	29.00	

Employee Signature:

Manager Signature:

Unitil Service Corp.
Weekly Timecard

Pay Period Ending: 4/16/2011

Name



Employee Number: 2275

HED	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	Comment
1A = Regular	-	5	7	5.5	6	6		29.50	
1M = Comm. Service								-	
2A = Holiday		0	0	0	0	0		-	
2B = Floater								-	
2D = Jury Duty								-	
3V = Vacation								-	
4A = Sick								-	
4B = Worker's Comp								-	
4E = Personal Unpd								-	
5A = Time & 1/2 Reg								-	
Totals:	-	5	7	5.5	6	6	0	29.50	

Employee Signature:



Manager Signature:

Unitil Service Corp.
Weekly Timecard

Pay Period Ending: 4/22/2011

Name

Employee Number: 2275

HED	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	Comment
1A = Regular	-	6	6	6	5.5	6.5		30.00	
1M = Comm. Service								-	
2A = Holiday		0	0	0	0	0		-	
2B = Floater								-	
2D = Jury Duty								-	
3V = Vacation								-	
4A = Sick								-	
4B = Worker's Comp								-	
4E = Personal Unpd								-	
5A = Time & 1/2 Reg								-	
Totals:	-	6	6	6	5.5	6.5	0	30.00	

Employee Signature:

Manager Signature:

Tab 5

5/25



Batch: 308805936UPS
Requisition: 78333
Invoice: BOS11050025
ACH

Ship To:

Northern Utilities NH
 325 West Road
 Portsmouth, NH 03801
 Attn: Steven Hamblen
 Phone: (603) 294-5154 Fax: (603) 431-6476

Bill To:

Northern Utilities NH/ME
 6 Liberty Lane West
 Hampton, NH 03842-1720
 Unitil Service Corp.
 Attn: Accounts Payable
 Phone: (603) 772-0775 Fax: (603) 773-6605

Ordered From:

IKON OFFICE SOLUTIONS
 PO BOX 827577
 PHILADELPHIA, PA 19182-7457

Order Date:

5/5/2011

Requisitioner:

Catherine MacArthur

Line Qty Description	Tax	Acct Num	Allocation	A-W-C	Dist. Amount	Unit	Sub
1 1 BOS11050025	N	304000001820328			\$2,738.32	EA	\$2,738.32
Invoice Total:							\$2,738.32

Invoice Number: BOS11050025 Invoice Amount: \$2,738.32

Releasing Group: N/A

Receiving Group:

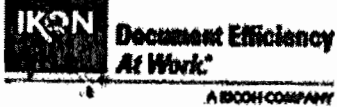
N/A

Approvals:

I - Gary Epler

5/8/2011

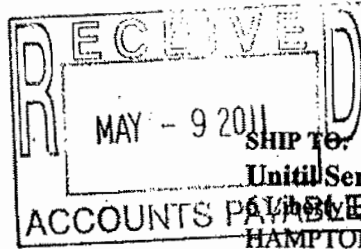
AP Notes: NU NH Rate Case DG 11-069	
Vouchered by:	<i>[Signature]</i>
Return Check to:	Payee
Voucher Month:	<i>May</i>



KON Office Solutions, Inc. - Boston, MA
Phone: (617) 371-1300 Fax: (617) 371-1310
Federal ID: 230334400

BILL TO:
Unitil Service Corporation
6 Liberty Lane
HAMPTON, NH 03842

INVOICE



Invoice #	BOS11050025
Invoice Date:	05/02/2011
Due Date:	06/01/2011
Terms:	Net 30 Days
Customer Code:	BOS-0012
Natl ID:	81907

SHIP TO:
Unitil Service Corporation
6 Liberty Lane
HAMPTON, NH 03842

Price using: STANDARD Price

Attn: Cathy MacArthur

Reference / Case #	Reference 2	Reference 3	Account Manager
NH Rate Case DG 11-069			Kyle Blossom

Sales Order	Order Date	Ordered By	Quantity	Unit Price	Extension
SO-1104-0626 04/28/2011 Cathy MacArthur - UNITIL SERVICE CORPORATION					
*4071	E-OCR		1,216.00	0.0100	12.16
*4009	CD - Master Burn		1.00	20.0000	20.00
*806	Image Conversion (Basic PDF/TIFF per Unit)		1,216.00	0.0200	24.32
*589	Color 8.5x11 (Letter) Copies		36.00	0.8000	28.80
*625	Binder - D Ring 1"		18.00	7.0000	126.00
*627	Binder - D Ring 3"		18.00	11.0000	198.00
*1036	CD - Duplication (per CD)		20.00	10.0000	200.00
*637	Tabs (Custom)		504.00	0.7500	378.00
*728	Prints w/ Assembly		21,888.00	0.0800	1,751.04

NU NH 3040 000 182 03 28

5.5.11 (CN)

78333

Please Pay From This Invoice		Taxable Sales:	0.00
Customer's duly authorized signature below is an agreement that the abovedescribed work, project or deliverable has been received and accepted by Customer and Customer hereby agrees that such work, project or deliverable is complete and satisfactory for all purposes. Customer assures payment of this invoice when due Interest at the rate of the lesser of 1:5% per month or the maximum rate permitted by law will be charged on invoices not paid timely. Customer agrees to pay reasonable legal fees incurred in connection of past due accounts.		Sales Tax:	0.00
		* Non-Taxable:	2,738.32
		Postage:	0.00
		Delivery:	0.00
PAY THIS AMOUNT \$			2,738.32

THE PERSON SIGNING THIS INVOICE ON BEHALF OF CUSTOMER REPRESENTS THAT HE/SHE HAS THE AUTHORITY TO DO SO

Received and Accepted by: X Date: 5.5.11

Please pay from this copy. The party named on this bill is held responsible for payment

Payment From:
Unitil Service Corporation
6 Liberty Lane
HAMPTON, NH 03842

Amount Enclosed
\$

Invoice: BOS11050025
Invoice Date: 05/02/2011
Due Date: 06/01/2011
Customer Code: BOS-0012
Natl ID: 81907

Please Remit To:
IKON Office Solutions, Inc.
LDS Northeast District - BOS
P O Box 827164
Philadelphia PA 19182-7164

PAY THIS AMOUNT \$ 2,738.32

5/2



Batch: 308805936UPS
Requisition: 78201
Invoice: BOS11040433
ACH

Ship To:

Northern Utilities NH
 325 West Road
 Portsmouth, NH 03801
 Attn: Steven Hamblen
 Phone: (603) 294-5154 Fax: (603) 431-6476

Bill To:

Northern Utilities NH/ME
 6 Liberty Lane West
 Hampton, NH 03842-1720
 Unitil Service Corp.
 Attn: Accounts Payable
 Phone: (603) 772-0775 Fax: (603) 773-6605

Ordered From:

IKON OFFICE SOLUTIONS
 PO BOX 827577
 PHILADELPHIA, PA 19182-7457

Order Date:

5/3/2011

Requisitioner:

Catherine MacArthur

Line	Qty	Description	Tax	Acct Num	Allocation	A-W-C	Dist. Amount	Unit	Sub
1	1	BOS11040433	N	304000001820328			\$4,219.72	EA	\$4,219.72
Invoice Total:									\$4,219.72

Invoice Number: BOS11040433 **Invoice Amount:** \$4,219.72

Releasing Group: N/A

Receiving Group:

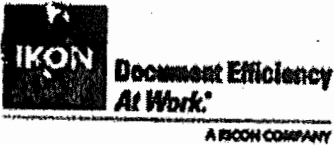
N/A

Approvals:

1 - Gary Epler

5/8/2011

AP Notes: Northern Utilities, Inc. NH Rate Case/Supplemental Filing	
Vouchered by:	<i>[Signature]</i>
Return Check to:	Payee
Voucher Month:	<i>May</i>



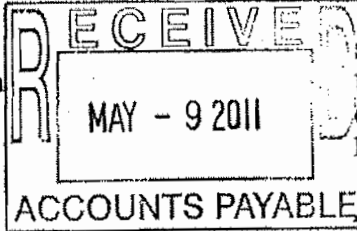
KON Office Solutions, Inc. - Boston, MA
Phone: (617)371-1300 Fax: (617)371-1310
Federal ID: 230334400

INVOICE

Invoice # of 4	BOS11040433
Invoice Date:	04/27/2011
Due Date:	05/27/2011
Terms:	Net 30 Days
Customer Code:	BOS-0012
Natl ID:	81907

BILL TO:
Unitil Service Corporation
6 Liberty Lane
HAMPTON, NH 03842

SHIP TO:
Unitil Service Corporation
6 Liberty Lane
HAMPTON, NH 03842



Price using: STANDARD Price

Reference / Case # NH Rate Case Supp Materials	Reference 2	Reference 3	Account Manager Kyle Blossom
---	-------------	-------------	---------------------------------

Sales Order	Order Date	Ordered By	Quantity	Unit Price	Extension
-------------	------------	------------	----------	------------	-----------

SO-1104-0410 04/20/2011 Cathy MacArthur - UNITIL SERVICE CORPORATION

*4071	E-OCR	2,081.00	0.0100	20.81
*806	Image Conversion (Basic PDF/TIFF per Unit)	2,081.00	0.0100	20.81
*4009	CD - Master Burn	2.00	20.0000	40.00
*701	Bookmark/Hyperlink	103.00	0.5000	51.50
*611	Labeling: Document Numbering (applied)	57.00	1.0000	57.00
*634	Tabs (Alpha/Numeric)	846.00	0.2500	211.50
*651	Binds - Depo	57.00	5.0000	285.00
*1036	CD - Duplication (per CD)	33.00	10.0000	330.00
*728	Prints w/ Assembly	32,031.00	0.1000	3,203.10

NV NH Rate Case - Supplemental Filing

30 40 00 00 182 03 28

5-8-11 @ 7:20

Please Pay From This Invoice		Taxable Sales:	0.00
Customer's duly authorized signature below is an agreement that the abovedescribed work, project or deliverable has been received and accepted by Customer and Customer hereby agrees that such work, project or deliverable is complete and satisfactory for all purposes. Customer assures payment of this invoice when due Interest at the rate of the lesser of 1.5% per month or the maximum rate permitted by law will be charged on invoices not paid timely. Customer agrees to pay reasonable legal fees incurred in connection of past due accounts.		Sales Tax:	0.00
		* Non-Taxable:	4,219.72
		Postage:	0.00
		Delivery:	0.00
PAY THIS AMOUNT \$			4,219.72

THE PERSON SIGNING THIS INVOICE ON BEHALF OF CUSTOMER REPRESENTS THAT HE/SHE HAS THE AUTHORITY TO DO SO

Received and Accepted by:

Date: _____

Please pay from this copy. The party named on this bill is held responsible for payment

Payment From:
Unitil Service Corporation
6 Liberty Lane
HAMPTON, NH 03842

Amount Enclosed

\$

Invoice: BOS11040433

Invoice Date: 04/27/2011

Due Date: 05/27/2011

Customer Code: BOS-0012

Natl ID: 81907

Please Remit To:
IKON Office Solutions, Inc.
LDS Northeast District - BOS
P O Box 827164
Philadelphia, PA 19182-7164

Page 275 of 321

PAY THIS AMOUNT \$ 4,219.72

Tab 6

7/27

Page 45 of 132



Batch: 128806327UPS
Requisition: 80725
Invoice: 061161150
ACH

Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Ordered From:

UNION LEADER CORP
 CIRCULATION DEPT
 PO BOX 9624
 MANCHESTER, NH 03108-9624

Order Date:

7/8/2011

Requisitioner:

Catherine MacArthur

Line	Qty	Description	Tax	Acct Num	Allocation	A-W-C	Dist. Amount	Unit	Sub
1	1	61150 DG 11-069; DE 11-105	N	304000001820328			\$553.35	EA	\$889.31
				102000002420106			\$335.96		

Invoice Total: \$889.31

Invoice Number: 061161150 Invoice Amount: \$889.31

Releasing Group: N/A Receiving Group: N/A

Approvals: 1 - Gary Epler 7/25/2011

AP Notes: Publication: NUI Rate Case; UES Riverwoods	
Vouchered by:	<i>U</i>
Return Check to:	Payee
Voucher Month:	<i>July</i>

UNION LEADER CORPORATION

P O BOX 9513
 MANCHESTER NH 03108-9513

(603) 668-4321

Fax(603) 314-0132

FED ID#02-0212933

Advertising Invoice and Statement

1 Billing Period 06/2011		2 Advertiser/Client Name UNITIL SERVICE CORP	
23 Total Amount Due 889.31	24 Unapplied Amount	3 Terms of Payment	
21 Current Net Amount Due 889.31	22 30 Days .00	60 Days .00	Over 90 Days .00
4 Page Number 1	5 Billing Date 06/30/11 LG L	6 Billed Account Number 61150 LEGAL.	7 Advertiser/Client Number 61150

8 Billed Account Name and Address UNITIL SERVICE CORP ATTN : CATHERINE MCARTHUR 6 LIBERTY LANE WEST HAMPTON NH 03842
--

PLEASE PAY PROMPTLY. ACCOUNTS OVER 90 DAYS WILL AUTOMATICALLY BE SENT TO COLLECTION.

10 Date	11 Newspaper Reference	12(13)14 Description-Other Comments/Charges	15(16) SAU Size Billed Units	17(18) Times Run Rate	19 Gross Amount	20 Net Amount
06/02/11	544440 LEGL	NORTHERN UTILITIES, IN UL DG11-069	1X 21.00 21.00	1 26.35	553.35	553.35
06/10/11	546334 LEGL	UNITIL ENERGY SYSTEMS UL DE 11-105	1X 12.75 12.75	1 26.35	335.96	335.96

RECEIVED

JUL 15 2011

ACCOUNTS PAYABLE

80725

NU 3040000 1820328
 UCS 1020000 2420106

7-8-11 (C2)

Please Return Lower Portion With Payment

Due date: 07/15/11

Statement of Account - Aging of Past Due Amounts

21 Current Net Amount Due	22 30 Days	60 Days
889.31	0.00	0.00

Over 90 Days	Unapplied Amount	23 Total Amount Due
0.00		889.31

UNION LEADER CORPORATION

(603) 668-4321

* UNAPPLIED AMOUNTS ARE INCLUDED IN TOTAL AMOUNT DUE

24 Invoice Number	25 Billing Period	6 Billed Account Number	7 Advertiser/Client Number	2 Advertiser/Client Name
061161150	06/2011 LG L	61150	61150	UNITIL SERVICE CORP

Tab 7



Batch: 308805936UPS
Requisition: 78193
Invoice: 042311-883
ACH

Ship To:

Northern Utilities NH
 325 West Road
 Portsmouth, NH 03801
 Attn: Steven Hamblen
 Phone: (603) 294-5154 Fax: (603) 431-6476

Bill To:

Northern Utilities NH/ME
 6 Liberty Lane West
 Hampton, NH 03842-1720
 Unitil Service Corp.
 Attn: Accounts Payable
 Phone: (603) 772-0775 Fax: (603) 773-6605

Ordered From:

CURRAN LOGISTICS LLC
 PO BOX 910
 GREENLAND, NH 03840

Order Date:

5/3/2011

Requisitioner:

Catherine MacArthur

Line	Qty	Description	Tax	Acct Num	Allocation A-W-C	Dist. Amount	Unit	Sub
1	1	Inv 042311-883 NU NH Rate Case	N	304000001820328		\$112.57	EA	\$112.57

Invoice Total: \$112.57

Invoice Number: 042311-883

Invoice Amount: \$112.57

Releasing Group: N/A

Receiving Group:

N/A

Approvals:

1 - Gary Epler

5/8/2011

AP Notes: Courier for NU NH Rate Case (Supplemental Filing)	
Vouchered by:	
Return Check to:	Payee
Voucher Month:	May

Curran Logistics LLC
 P. O. Box 910
 Greenland, NH 03840

Invoice

Date	Invoice #
4/23/2011	042311-883

Bill To
Unitil 6 Liberty Way West Hampton, NH 03842 Attention: Cathy MacArthur

RECEIVED
 MAY - 9 2011

Terms	Due Date
Net 15	5/8/2011

Item	Description	Serviced	Shipper N#	No. of Pieces	Rate	Amount
courier	Pick up at 6 Liberty Lane, Hampton, NH and deliver to Ikon, Boston, MA	4/19/2011	13280	1	95.00	95.00
Fuel Surcharge	Fuel Surcharges @18.5%				17.57	17.57
NU Rate Case - NH						

					Total	\$112.57
30400000820328 5.3.11					Payments/Credits	\$0.00
					Balance Due	\$112.57
					Customer Total Balance	\$260.70

Phone #	E-mail	Web Site
603-433-9009	bcurran@curranlogistics.com	www.curranlogistics.com

5/12



Batch: 128805936UPS
Requisition: 78329
Invoice: 042911-892
ACH

Ship To:

Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842
Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
Attn: Purchasing
6 Liberty Lane West
Hampton, NH 03842
(603)773-6467 fax: (603)773-6667

Ordered From:

CURRAN LOGISTICS LLC
PO BOX 910
GREENLAND, NH 03840

Order Date:

5/5/2011

Requisitioner:

Catherine MacArthur

Line Qty Description		Tax	Acct Num	Allocation A-W-C	Dist. Amount	Unit	Sub
1	1 042911-892	N	304000001820328		\$112.73	EA	\$333.20
			305000001820328		\$63.98		
			200000002420504		\$156.49		
Invoice Total:							\$333.20

Invoice Number: 042911-892 Invoice Amount: \$333.20

Releasing Group: N/A

Receiving Group: N/A

Approvals:

I - Gary Epler

5/8/2011

AP Notes: FGE DPU 09-31; NU Rate Case NH; NU Rate Case ME	
Vouchered by:	
Return Check to:	Payee
Voucher Month:	may

Curran Logistics LLC

P. O. Box 910
 Greenland, NH 03840

Invoice

Date	Invoice #
4/29/2011	042911-892

Bill To
Unitil 6 Liberty Way West Hampton, NH 03842 Attention: Cathy MacArthur

RECEIVED
 MAY - 9 2011

Terms	Due Date
Net 15	5/14/2011

Item	Description	Serviced	Shipper N#	No. of Pieces	Rate	Amount
courier	Pick up at 6 Liberty Lane, Hampton, NH and deliver to IKON, Boston, MA	4/28/2011	13281	1	95.00	95.00
Unitil	Pick up at 6 Liberty Lane, Hampton, NH and deliver to D.E.R., Boston, MA, 2nd drop Attorney General, Boston, MA, 3rd drop, DPU, South Station, Boston, MA, 4th drop, IKON, Boston, MA	4/29/2011	13285/13286/13287/13288	4	185.00	185.00
Fuel Surcharge	Fuel Surcharges @19%				53.20	53.20
FGE DPU 09 31 20 00 00 00 242 05 04 156.49 NV NH RATE CASE 3040 00 00 182 03 28 112.73 NV ME RATE CASE 3050 00 00 182 03 28 63.98						

5.5.11 (cr) 783.29

Total					\$333.20
Payments/Credits					\$0.00
Balance Due					\$333.20
Customer Total Balance					\$593.90

Phone #	E-mail	Web Site
603-433-9009	bcurran@curranlogistics.com	www.curranlogistics.com

8/5



Batch: 302806358UPS
Requisition: 81303
Invoice: 1455C
CHK

Ship To:

Northern Utilities NH
 325 West Road
 Portsmouth, NH 03801
 Attn: Steven Hamblen
 Phone: (603) 294-5154 Fax: (603) 431-6476

Bill To:

Northern Utilities NH/ME
 6 Liberty Lane West
 Hampton, NH 03842-1720
 Unitil Service Corp.
 Attn: Accounts Payable
 Phone: (603) 772-0775 Fax: (603) 773-6605

Ordered From:

SUSAN J ROBIDAS CSR
 30 JAMES POLLOCK DR
 MANCHESTER, NH 03102

Order Date:

7/26/2011

Requisitioner:

Catherine MacArthur

Line	Qty	Description	Tax	Acct Num	Allocation A-W-C	Dist. Amount	Unit	Sub
1	1	DG 11-069 Northern Utilities, Inc. NH Rate Case Transcript	N	304000001820328		\$304.74	EA	\$304.74

Invoice Total: \$304.74

Invoice Number: 1455C

Invoice Amount: \$304.74

Releasing Group: N/A

Receiving Group:

N/A

Approvals:

1 - Gary Epler

8/1/2011

AP Notes: DG 11-069 Northern Utilities, Inc. NH Rate Case Transcript	
Vouchered by:	<i>[Signature]</i>
Return Check to:	Payee
Voucher Month:	<i>[Signature]</i>

Invoice #: 1455C
Invoice Date: 7/16/2011

Q1 Q12

4/1/11



Batch: 128905860UPS
Requisition: 72497
Invoice: 0000E07237151
Service PO
63985

Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Ordered From:

UNITED PARCEL SERVICE
 PO BOX 7247-0244
 PHILADELPHIA, PA 19170-0001

Order Date:

12/17/2010

Requisitioner:

Megan Wallace

				Allocation					
Line	Qty	Description	Tax	Acct Num	A-W-C	Dist.	Amount	Unit	Sub
1	1	HAMPTON - Overnight Shipping Services	N	123004009211200			\$2,130.16	EA	\$2,130.16
4	1	FGE Gas Rate Case Costs	N	200000001820334			\$753.60	EA	\$753.60
7	1	NU-ME Gas Rate Case Costs	N	305000001820328			\$70.80	EA	\$70.80
8	1	NU-NH Gas Rate Case Costs	N	304000001820328			\$146.41	EA	\$146.41
Invoice Total:									\$3,100.97

Invoice Number: 0000E07237151 Invoice Amount: \$3,100.97

Releasing Group: USC Receiving Group: N/A

Approvals:

1 - Jane Martin	2/4/2011
2 - Jacquie Agel	2/4/2011
3 - George Long	2/7/2011

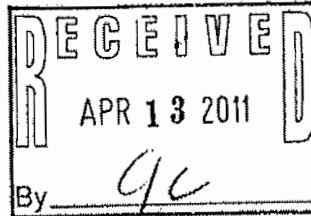
AP Notes:	
Vouchered by:	<i>me</i>
Return Check to:	-
Voucher Month:	<i>april</i>



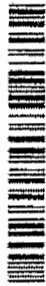
Delivery Service Invoice

Invoice date **April 9, 2011**
Invoice number **0000E07237151**
Shipper number **E07237**
Control ID **715V**
Page 1 of 39

*Pr # 63985
9c 4/21/11*



Sign up for electronic billing today!
Visit ups.com/billing



0736A0000E072375 77345200036095
AB 04 000717 02531 E 11 C

UNITIL SERVICE CORP.
JANE MARTIN
6 LIBERTY LN W
HAMPTON, NH 03842-1720

For questions about your invoice, call:
(800) 811-1648
Monday - Friday
8:00 a.m. - 9:00 p.m. E.T.

or write:
UPS
P.O. Box 650580
Dallas, TX 75265-0580

*OICAJM
4/19/11
2011
4/21/11*

Incentive Savings

Total incentive savings this period **\$ 1,212.65**
Your amount due this period includes these savings.
See incentive summary section for details.

Account Status Summary

Monthly Payment Plan

Amount Due This Period **\$ 3,100.97**
Amount Outstanding (prior invoices) **\$ 0.00**
Total Amount Outstanding **\$ 3,100.97**

A paper duplicate

Thank you for registering to receive your UPS Delivery Service Invoice electronically. For the next billing cycle, you will receive both an electronic invoice and a duplicate paper invoice. After that transition period, you will only receive invoices electronically. Thank you for choosing UPS.

Print Madness: Only at The UPS Store

To help celebrate NCAA March Madness, The UPS Store is offering Print Madness™: four color prints for just \$1 (or 25 cents each) from March 14 until April 15. To find a convenient location, visit theupsstore.com. UPS is proud to be the official logistics partner of the NCAA.

Thank you for using UPS.

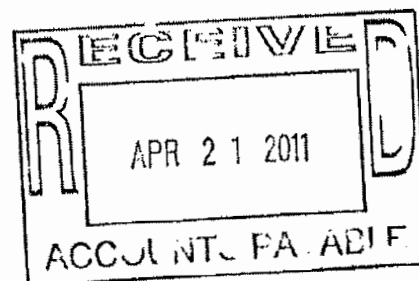
Summary of Charges

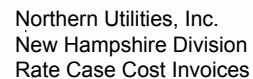
Page		Charge
	Outbound	
7	Worldwide Service	\$ 37.91
7	UPS CampusShip	\$ 2,981.25
37	Adjustments & Other Charges	\$ 41.81
38	Service Charges	\$ 40.00
Amount due this period		\$ 3,100.97

UPS payment terms require payment of this bill by April 18, 2011.

Payments not received by May 6, 2011 are subject to a late fee of 6% of the Amount Due This Period. (Details in UPS Tariff, available at ups.com)

Note: This invoice may contain a fuel surcharge as described at ups.com. The published fuel surcharge is 7.5% for UPS Ground Services and 13.0% for UPS Air Services, UPS 3 Day Select, and International services. For more information, visit ups.com.





Invoice date **April 9, 2017**
 Invoice number **0000E07237151**
 Shipper number **E07237**

Page 3 of 39

0736A0000E072375

UNITIL SERVICE CORP.
JANE MARTIN
6 LIBERTY LN W
HAMPTON, NH 03842-1720

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For questions about your invoice, call:
(800) 811-1648
Monday - Friday
8:00 a.m. - 9:00 p.m. E.T.

or write:
UPS
P.O. Box 650580
Dallas, TX 75265-0580



Return Portion

UNITIL SERVICE CORP.
JANE MARTIN
6 LIBERTY LN W
HAMPTON, NH 03842-1720

Please tear off and send with your payment in the enclosed envelope. Do not use staples or paper clips.

Invoice Date April 9, 2011
Invoice Number 0000E07237151
Shipper Number E07237

Amount due this period **\$ 3,100.97**
 Amount enclosed

☐ If this billing address is incorrect, mark an "X" in this box and make the appropriate changes above.

UPS
P.O.BOX 7247-0244
PHILADELPHIA, PA 19170-0001

E07237 2 040911 0736 1 00003100970 4

Page 288 of 321

UPS CampusShip: View/Print Label

1. **Print the label(s):** Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.
2. **Fold the printed label at the solid line below.** Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.

3. GETTING YOUR SHIPMENT TO UPS

Customers without a Daily Pickup

Schedule a same day or future day Pickup to have a UPS driver pickup all your CampusShip packages.

Hand the package to any UPS driver in your area.

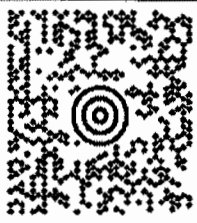
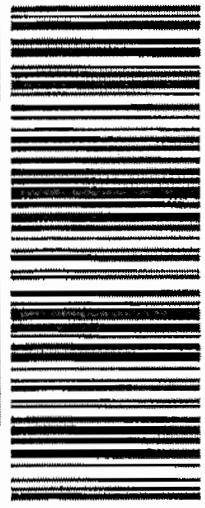
Take your package to any location of The UPS Store®, UPS Drop Box, UPS Customer Center, UPS Alliances (Office Depot® or Staples®) or Authorized Shipping Outlet near you. Items sent via UPS Return ServicesSM (including via Ground) are also accepted at Drop Boxes.

To find the location nearest you, please visit the Resources area of CampusShip and select UPS Locations.

Customers with a Daily Pickup

Your driver will pickup your shipment(s) as usual.

FOLD HERE

RS CMACARTHUR UNITIL CORP LIBERTY LANE HAMPTON NH 03842	8 LBS	1 OF 1	DWT: 18,13,3
SHIP TO: DONALD BOECKE (617) 951-1400 KEEGAN WERLIN LLP 6TH FLOOR 265 FRANKLIN STREET BOSTON MA 02110-3113			
		MA 023 1-01 	
UPS NEXT DAY AIR SAVER 1P TRACKING #: 1Z E07 237 13 9002 1050			
			
BILLING: P/P		Reference # 1: FGE Rate Cases DPU 11-01 & 11-02 CS 11.1.08. WWP/E70 12.0A 01/2011	

UPS CampusShip: View/Print Label

1. **Print the label(s):** Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.
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3. GETTING YOUR SHIPMENT TO UPS

Customers without a Daily Pickup

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Hand the package to any UPS driver in your area.

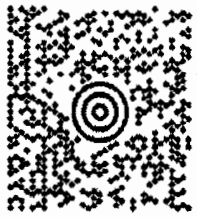
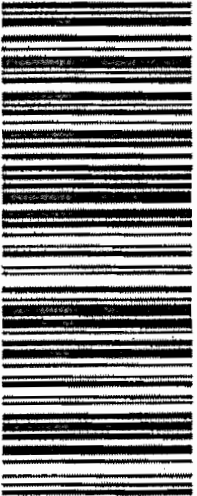
Take your package to any location of The UPS Store®, UPS Drop Box, UPS Customer Center, UPS Alliances (Office Depot® or Staples®) or Authorized Shipping Outlet near you. Items sent via UPS Return ServicesSM (including via Ground) are also accepted at Drop Boxes.

To find the location nearest you, please visit the Resources area of CampusShip and select UPS Locations.

Customers with a Daily Pickup

Your driver will pickup your shipment(s) as usual.

FOLD HERE

RS CMACARTHUR UNITIL CORP LIBERTY LANE HAMPTON NH 03842	0.0 LBS LTR	1 OF 1
SHIP TO: KOPELMAN AND PAIGE PC PATRICIA A. CANTOR 101 ARCH STREET BOSTON MA 02110-1109		
	MA 023 1-01 	UPS NEXT DAY AIR SAVER 1P TRACKING #: 1Z B07 237 13 9102 2646
		
BILLING: P/P		
Reference # 1: FGE Rate Cases DPU 11-01 & 11-02 CS 13.1.08. WXP070 12.0A 01/2011		
		

UPS CampusShip: View/Print Label

1. **Print the label(s):** Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.
2. **Fold the printed label at the solid line below.** Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.

3. GETTING YOUR SHIPMENT TO UPS

Customers without a Daily Pickup

Schedule a same day or future day Pickup to have a UPS driver pickup all your CampusShip packages.

Hand the package to any UPS driver in your area.

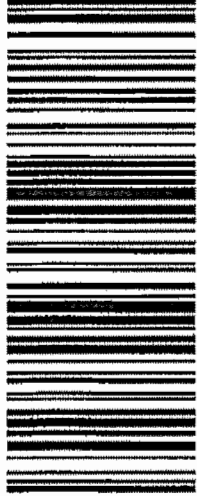
Take your package to any location of The UPS Store®, UPS Drop Box, UPS Customer Center, UPS Alliances (Office Depot® or Staples®) or Authorized Shipping Outlet near you. Items sent via UPS Return ServicesSM (including via Ground) are also accepted at Drop Boxes.

To find the location nearest you, please visit the Resources area of CampusShip and select UPS Locations.

Customers with a Daily Pickup

Your driver will pickup your shipment(s) as usual.

FOLD HERE

RS CMACARTHUR UNITIL CORP LIBERTY LANE HAMPTON NH 03842	0.0 LBS LTR	1 OF 1
SHIP TO: JERROLD OPPENHEIM 978-283-0897 JERROLD OPPENHEIM 57 MIDDLE STREET GLOUCESTER MA 01930-5736		
MA 019 9-01 		
UPS NEXT DAY AIR SAVER 1P TRACKING #: 1Z E07 237 13 9139 7000		
		
BILLING: P/P		
Reference # 1: FGE Rate Cases DPU 11-01 & 11-02 CS 11.1.05. V000E70 12.0A 01/2011		
		

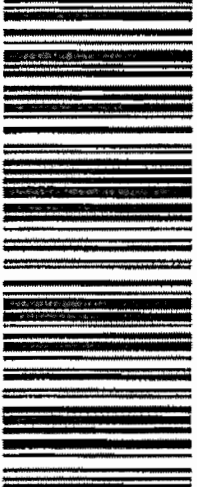
UPS CampusShip: View/Print Label

1. **Print the label(s):** Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.
2. **Fold the printed label at the solid line below.** Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.
3. **GETTING YOUR SHIPMENT TO UPS**
Customers without a Daily Pickup
Schedule a same day or future day Pickup to have a UPS driver pickup all your CampusShip packages.
Hand the package to any UPS driver in your area.
Take your package to any location of The UPS Store®, UPS Drop Box, UPS Customer Center, UPS Alliances (Office Depot® or Staples®) or Authorized Shipping Outlet near you. Items sent via UPS Return ServicesSM (including via Ground) are also accepted at Drop Boxes.
To find the location nearest you, please visit the Resources area of CampusShip and select UPS Locations.

Customers with a Daily Pickup

Your driver will pickup your shipment(s) as usual.

FOLD HERE

RS CMACARTHUR 6037720775 UNITIL CORP LIBERTY LANE HAMPTON NH 03842	0.0 LBS LTR 1 OF 1	SHIP TO: MICHAEL J CIOTA CITY SOLICITOR CITY OF FITCHBURG 718 MAIN STREET FITCHBURG MA 01420-3155	MA 014 0-02 	UPS NEXT DAY AIR SAVER 1P TRACKING #: 1Z E07 237 13 9176 5031		BILLING: P/P Reference # 1: FGE Rate Cases DPU 11-01 & 11-02 CS 13.1.08. W07E70 12.0A 01/2012 
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UPS CampusShip: View/Print Label

1. **Print the label(s):** Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.
2. **Fold the printed label at the solid line below.** Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.

3. GETTING YOUR SHIPMENT TO UPS

Customers without a Daily Pickup

Schedule a same day or future day Pickup to have a UPS driver pickup all your CampusShip packages.

Hand the package to any UPS driver in your area.

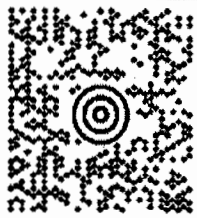
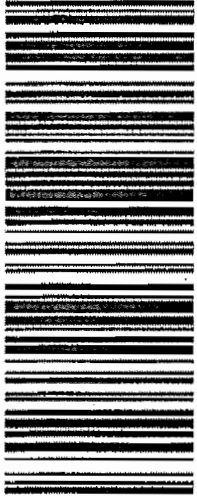
Take your package to any location of The UPS Store®, UPS Drop Box, UPS Customer Center, UPS Alliances (Office Depot® or Staples®) or Authorized Shipping Outlet near you. Items sent via UPS Return ServicesSM (including via Ground) are also accepted at Drop Boxes.

To find the location nearest you, please visit the Resources area of CampusShip and select UPS Locations.

Customers with a Daily Pickup

Your driver will pickup your shipment(s) as usual.

FOLD HERE

RS CMACARTHUR UNITIL CORP LIBERTY LANE HAMPTON NH 03842	2 LBS PAK 1 OF 1
SHIP TO: DONALD BOECKE (617) 951-1400 KEEGAN WERLIN LLP 6TH FLOOR 265 FRANKLIN STREET BOSTON MA 02110-3113	
	MA 023 1-01 
UPS NEXT DAY AIR SAVER 1P TRACKING #: 1Z E07 237 13 9198 4269	
	
BILLING: P/P	
Reference # 1: FGE Rate Cases - DPU 11-01 & 11-02 CS 13.1.08 WXPFFG 12.0A 01/2011	
	

UPS CampusShip: View/Print Label

1. **Print the label(s):** Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.
2. **Fold the printed label at the solid line below.** Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.

3. GETTING YOUR SHIPMENT TO UPS

Customers without a Daily Pickup

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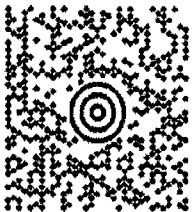
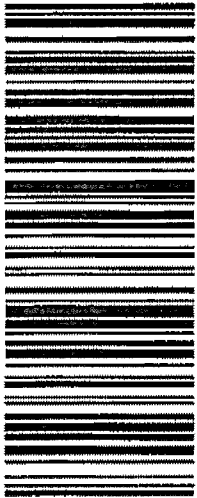
Take your package to any location of The UPS Store®, UPS Drop Box, UPS Customer Center, UPS Alliances (Office Depot® or Staples®) or Authorized Shipping Outlet near you. Items sent via UPS Return ServicesSM (including via Ground) are also accepted at Drop Boxes.

To find the location nearest you, please visit the Resources area of CampusShip and select UPS Locations.

Customers with a Daily Pickup

Your driver will pickup your shipment(s) as usual.

FOLD HERE

RS CMACARTHUR UNITIL CORP LIBERTY LANE HAMPTON NH 03842	0.0 LBS LTR	1 OF 1
SHIP TO: D. TENCH/J MCDIARMID ENVIRONMENTAL NORTHEAST SUITE 401 101 TREMONT STREET BOSTON MA 02108-5011		
	MA 023 1-01 	UPS NEXT DAY AIR SAVER 1P TRACKING #: 1Z E07 237 13 9214 4227
		
BILLING: P/P		
Reference # 1: PGE Rate Cases DPU 11-01 & 11-02 CS 13.1.09. W00E70 12.04.01/2011		
		

UPS CampusShip: View/Print Label

1. **Print the label(s):** Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.
2. **Fold the printed label at the solid line below.** Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.

3. GETTING YOUR SHIPMENT TO UPS

Customers without a Daily Pickup

Schedule a same day or future day Pickup to have a UPS driver pickup all your CampusShip packages.

Hand the package to any UPS driver in your area.

Take your package to any location of The UPS Store®, UPS Drop Box, UPS Customer Center, UPS Alliances (Office Depot® or Staples®) or Authorized Shipping Outlet near you. Items sent via UPS Return ServicesSM (including via Ground) are also accepted at Drop Boxes.

To find the location nearest you, please visit the Resources area of CampusShip and select UPS Locations.

Customers with a Daily Pickup

Your driver will pickup your shipment(s) as usual.

FOLD HERE

RS MACARTHUR UNITIL CORP LIBERTY LANE HAMPTON NH 03842	0.0 LBS LTR	1 OF 1
SHIP TO: RACHEL EVANS, LEGAL COUNSEL 617-727-4732 DIVISION OF ENERGY RESOURCES SUITE 1020 100 CAMBRIDGE STREET BOSTON MA 02114-2533		
MA 023 1-01 		
UPS NEXT DAY AIR SAVER 1P TRACKING #: 1Z E07 237 13 9457 6212		
		
BILLING: P/P		
Reference # 1: FGE Rate Cases DPU 11-01 & 11-02 CS 11.1.06 WXDE70 12.04 01/2011		

5/24



Batch: 128906021UPS
Requisition: 72497
Invoice: 0000E07237201
Service PO
63985

Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Ordered From:

UNITED PARCEL SERVICE
 PO BOX 7247-0244
 PHILADELPHIA, PA 19170-0001

Order Date:

12/17/2010

Requisitioner:

Megan Wallace

				Allocation			
Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit Sub
1	1	HAMPTON - Overnight Shipping Services	N	123004009211200		\$1,557.80	EA \$1,557.80
2	1	UES Electric Rate Case Costs	N	102000001820307		\$67.80	EA \$67.80
4	1	FGE Gas Rate Case Costs	N	200000001820334		\$361.25	EA \$361.25
7	1	NU-ME Gas Rate Case Costs	N	305000001820328		\$66.50	EA \$66.50
8	1	NU-NH Gas Rate Case Costs	N	304000001820328		\$51.94	EA \$51.94

Invoice Total: \$2,105.29

Invoice

Number:

0000E07237201

Invoice

Amount:

\$2,105.29

Releasing

Group:

usc

Receiving Group:

N/A

Approvals:

1 - Jane Martin

2/4/2011

2 - Jacquie Agel

2/4/2011

3 - George Long

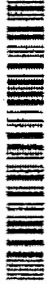
2/7/2011

AP Notes:	
Vouchered by:	<i>ll</i>
Return Check to:	-
Voucher Month:	<i>may</i>

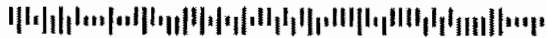


Delivery Service Invoice

Invoice date **May 14, 2011**
Invoice number **0000E07237201**
Shipper number **E07237**
Control ID **3P82**
Page 1 of 29



0736A0000E072375- 77345200035665
AT 04 000313 15352 E 6 B**3DGT



UNITIL SERVICE CORP.
JANE MARTIN
6 LIBERTY LN W
HAMPTON, NH 03842-1720

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For questions about your invoice, call:
(800) 811-1648
Monday - Friday
8:00 a.m. - 9:00 p.m. E.T.

or write:
UPS
P.O. Box 650580
Dallas, TX 75265-0580

Incentive Savings

Total incentive savings this period **\$ 782.31**
Your amount due this period includes these savings.
See incentive summary section for details.

Account Status Summary

Monthly Payment Plan

Amount Due This Period **\$ 2,105.29**
Amount Outstanding (prior invoices) **\$ 0.00**
Total Amount Outstanding **\$ 2,105.29**

No more paper

Your account has been registered to receive your UPS Delivery Service Invoice electronically. This is the last duplicate paper invoice that you will receive from UPS. You will now only receive electronic invoices. Thank you for choosing UPS.

Go green - and save

Choose a UPS electronic billing solution as an alternative to receiving a paper bill. You will be able to view, manage and pay your UPS bills. Choose the electronic bill format that best suits your company's needs. Learn more at www.ups.com/billing

Thank you for using UPS. **Summary of Charges**

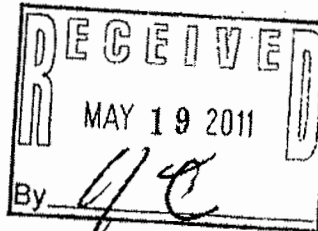
Page	Outbound	Charge
7	UPS CampusShip	\$ 2,022.60
28	Adjustments & Other Charges	\$ 32.69
29	Service Charges	\$ 50.00
Amount due this period		\$ 2,105.29

UPS payment terms require payment of this bill by May 23, 2011.

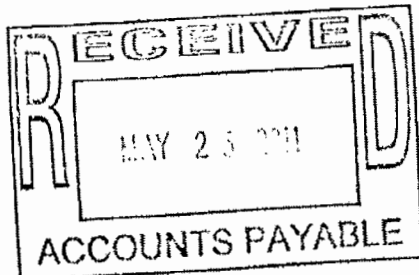
Payments not received by June 10, 2011 are subject to a late fee of 6% of the Amount Due This Period. (Details in UPS Tariff, available at ups.com)

Note: This invoice may contain a fuel surcharge as described at ups.com. The published fuel surcharge is 8.5% for UPS Ground Services and 15.0% for UPS Air Services, UPS 3 Day Select, and International services. For more information, visit ups.com.

PO# 63985
OK 5/25/11



OK ADJUST 5/23/11
2011 5/25/11





Delivery Service Invoice

Invoice date **May 14, 2011**
Invoice number **0000E07237201**
Shipper number **E07237**

Page 3 of 29

0736A0000E072375

**UNITIL SERVICE CORP.
JANE MARTIN
6 LIBERTY LN W
HAMPTON, NH 03842-1720**

Sign up for electronic billing today!
Visit ups.com/billing

For questions about your invoice, call:
(800) 811-1648
Monday - Friday
8:00 a.m. - 9:00 p.m. E.T.

or write:
UPS
P.O. Box 650580
Dallas, TX 75265-0580



Return Portion

**UNITIL SERVICE CORP.
JANE MARTIN
6 LIBERTY LN W
HAMPTON, NH 03842-1720**

Please tear off and send with your payment in the enclosed envelope. Do not use staples or paper clips.

Invoice Date **May 14, 2011**
Invoice Number **0000E07237201**
Shipper Number **E07237**

Amount due this period **\$ 2,105.29**

Amount enclosed

☐ If this billing address is incorrect, mark an "X" in this box and make the appropriate changes above.



**UPS
P.O. BOX 7247-0244
PHILADELPHIA, PA 19170-0001**

E07237 4 051411 0736 1 00002105290 8

Page 298 of 321

PS CampusShip: Shipment Label

PS CampusShip: View/Print Label

1. **Print the label(s):** Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.
2. **Fold the printed label at the solid line below.** Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.

3. **GETTING YOUR SHIPMENT TO UPS**

Customers without a Daily Pickup

Schedule a same day or future day Pickup to have a UPS driver pickup all your CampusShip packages.

Hand the package to any UPS driver in your area.

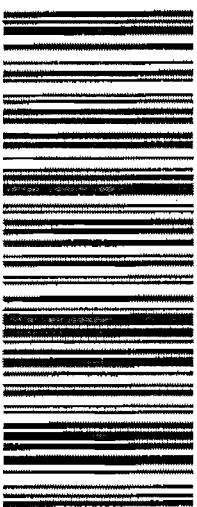
Take your package to any location of The UPS Store®, UPS Drop Box, UPS Customer Center, UPS Alliances (Office Depot® or Staples®) or Authorized Shipping Outlet near you. Items sent via UPS Return ServicesSM (including via Ground) are also accepted at Drop Boxes.

To find the location nearest you, please visit the Resources area of CampusShip and select UPS Locations.

Customers with a Daily Pickup

Your driver will pickup your shipment(s) as usual.

FOLD HERE

SHIP TO: MR. JIM SIMPSON, VP 508-263-6224 CONCENTRIC ENERGY ADVISORS SUITE 500 293 BOSTON POST ROAD WEST MARLBOROUGH MA 01752-4619	MA 018 9-01 	UPS NEXT DAY AIR TRACKING #: 1Z E07 237 01 9339 3176		BILLING: P/P Reference # 1: Joe Conneely Reference # 2: NU-NH 11-045 COG CS 13.1.13. WXP/E/0 12.0A 01/2013 
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PS CampusShip: Shipment Label

PS CampusShip: View/Print Label

1. **Print the label(s):** Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.
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 To find the location nearest you, please visit the Resources area of CampusShip and select UPS Locations.

Customers with a Daily Pickup

Your driver will pickup your shipment(s) as usual.

FOLD HERE

SHIP TO: MR. ROBERT WYATT NH PUBLIC UTILITIES COMMISSION 21 S. FRUIT ST., SUITE 10 CONCORD NH 03301-2428	NH 031 9-01 	UPS NEXT DAY AIR TRACKING #: 1Z E07 237 01 9166 9980		BILLING: P/P Reference # 1: Joe Conneely Reference # 2: NU-NH 11-045 COG CS 13.1.13. WXP/E70 12.0A 01/2011 
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4/30



Batch: 128906138UPS
Requisition: 72497
Invoice: 0000E07237241
Service PO
63985

Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Ordered From:

UNITED PARCEL SERVICE
 PO BOX 7247-0244
 PHILADELPHIA, PA 19170-0001

Order Date:

12/17/2010

Requisitioner:

Megan Wallace

Line Qty Description		Tax	Acct Num	Allocation A-W-C	Dist. Amount	Unit	Sub
1	1 HAMPTON - Overnight Shipping Services	N	123004009211200		\$1,539.13	EA	\$1,539.13
4	1 FGE Gas Rate Case Costs	N	200000001820334		\$13.10	EA	\$13.10
5	1 PORTSMOUTH - Overnight Shipping Services	N	123004009211210		\$32.04	EA	\$32.04
7	1 NU-ME Gas Rate Case Costs	N	305000001820328		\$233.53	EA	\$233.53
8	1 NU-NH Gas Rate Case Costs	N	304000001820328		\$57.25	EA	\$57.25

Invoice Total: \$1,875.05

Invoice Number: 0000E07237241 Invoice Amount: \$1,875.05

Releasing Group: USC Receiving Group: N/A

Approvals:

1 - Jane Marlin 2/4/2011
 2 - Jacquie Agel 2/4/2011
 3 - George Long 2/7/2011

AP Notes:	
Vouchered by:	
Return Check to:	-
Voucher Month:	

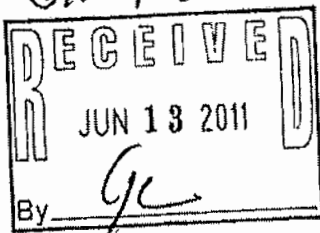


Delivery Service Invoice Page 23 of 37
Invoice date **June 11, 2011**
Invoice number **0000E07237241**
Shipper number **E07237**
Control ID **193U**
Page 1 of 25

P063985
9C 6/16/11

0736A0000E072375

UNITIL SERVICE CORP.
JANE MARTIN
6 LIBERTY LN W
HAMPTON, NH 03842-1720



Sign up for electronic billing today!
Visit ups.com/billing

For questions about your invoice, call:
(800) 811-1648
Monday - Friday
8:00 a.m. - 9:00 p.m. E.T.

or write:
UPS
P.O. Box 650580
Dallas, TX 75265-0580

OKPO
SM 6/14/11
DA 6/14/11

Thank you for using UPS.

Incentive Savings

Total Incentive savings this period **\$ 715.27**
Your amount due this period includes these savings.
See Incentive summary section for details.

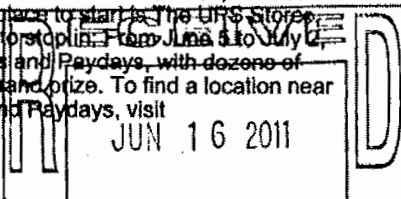
Account Status Summary

Monthly Payment Plan

Amount Due This Period **\$ 1,875.05**
Amount Outstanding (prior Invoices) **\$ 0.00**
Total Amount Outstanding **\$ 1,875.05**

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Whether your business needs documents services, a mailbox or packaging expertise, the place to start is The UPS Store. Now there's another reason to stop in. From June 1 to July 2, you can play Small Biz Perks and Paydays, with dozens of prizes including a \$25,000 grand prize. To find a location near you or details about Perks and Paydays, visit theupsstore.com.



Summary of Charges

Page		Charge
	Outbound	
5	Worldwide Service	\$ 37.84
5	UPS CampusShip	\$ 1,737.38
	Inbound	
24	Collect	\$ 28.05
24	Adjustments & Other Charges	\$ 31.78
25	Service Charges	\$ 40.00

Amount due this period **\$ 1,875.05**

UPS payment terms require payment of this bill by June 20, 2011.

Payments not received by July 8, 2011 are subject to a late fee of 6% of the Amount Due This Period. (Details in UPS Tariff, available at ups.com)

Note: This invoice may contain a fuel surcharge as described at ups.com. The published fuel surcharge is 9.5% for UPS Ground Services and 16.0% for UPS Air Services, UPS 3 Day Select, and International services. For more information, visit ups.com.



ACCOUNTS PAYABLE
Please tear off and send with your payment in the enclosed envelope. Do not use staples or paper clips.

Return Portion

UNITIL SERVICE CORP.
JANE MARTIN
6 LIBERTY LN W
HAMPTON, NH 03842-1720

Invoice Date **June 11, 2011**
Invoice Number **0000E07237241**
Shipper Number **E07237**

Amount due this period **\$ 1,875.05**

Amount enclosed

☐ If this billing address is incorrect, mark an "X" in this box and make the appropriate changes above.

UPS
P.O. BOX 7247-0244
PHILADELPHIA, PA 19170-0001

E07237 6 061111 0736 1 00001875050 8



Delivery Service Invoice Page 24 of 37
Invoice date **June 11, 2011**
Invoice number **0000E07237241**
Shipper number **E07237**

Page 2 of 25

Incentives

Outbound

Service	Date	Incentive Plan
Incentive Level	Count	Published Charges Incentive Credit
Fuel Surcharge	06/11/2011	-93.33
Next Day Air Commercial Letter	05/14/2011	AYD4184
Tier	1	16.80 -5.41
Tier incentive based on an average weekly revenue of \$551.63 for W/E: 05/15/2010 - W/E: 05/07/2011.		
Next Day Air Commercial Letter	05/21/2011	AYD4184
Tier	23	392.65 -126.44
Tier incentive based on an average weekly revenue of \$550.72 for W/E: 05/22/2010 - W/E: 05/14/2011.		
Next Day Air Commercial Letter	05/28/2011	AYD4184
Tier	10	168.00 -54.10
Tier incentive based on an average weekly revenue of \$558.55 for W/E: 05/29/2010 - W/E: 05/21/2011.		
Next Day Air Commercial Letter	06/04/2011	AYD4184
Tier	7	117.60 -37.87
Tier incentive based on an average weekly revenue of \$564.37 for W/E: 06/05/2010 - W/E: 05/28/2011.		
Next Day Air Commercial Letter	06/11/2011	AYD4184
Tier	15	292.15 -94.08
Tier incentive based on an average weekly revenue of \$563.09 for W/E: 06/12/2010 - W/E: 06/04/2011.		

Incentives

Outbound

Service	Date	Incentive Plan
Incentive Level	Count	Published Charges Incentive Credit
Next Day Air Commercial Package	05/14/2011	AYD4186
Tier	1	20.05 -5.81
Tier incentive based on an average weekly revenue of \$551.63 for W/E: 05/15/2010 - W/E: 05/07/2011.		
Next Day Air Commercial Package	05/21/2011	AYD4186
Tier	8	184.95 -53.61
Tier incentive based on an average weekly revenue of \$550.72 for W/E: 05/22/2010 - W/E: 05/14/2011.		
Next Day Air Commercial Package	05/28/2011	AYD4186
Tier	6	126.30 -36.60
Tier incentive based on an average weekly revenue of \$558.55 for W/E: 05/29/2010 - W/E: 05/21/2011.		
Next Day Air Commercial Package	06/04/2011	AYD4186
Tier	7	141.55 -41.03
Tier incentive based on an average weekly revenue of \$564.37 for W/E: 06/05/2010 - W/E: 05/28/2011.		
Next Day Air Commercial Package	06/11/2011	AYD4186
Tier	9	211.45 -61.29
Tier incentive based on an average weekly revenue of \$563.09 for W/E: 06/12/2010 - W/E: 06/04/2011.		
Next Day Air Residential Letter	05/21/2011	AYD4185
Tier	1	16.80 -5.41
Tier incentive based on an average weekly revenue of \$550.72 for W/E: 05/22/2010 - W/E: 05/14/2011.		



Delivery Service Invoice Page 25 of 37

Invoice date **June 11, 2011**
Invoice number **0000E07237241**
Shipper number **E07237**

Page 3 of 25

Incentives

Outbound

Service	Date	Incentive Plan
Incentive Level	Count	Published Charges Incentive Credit
Next Day Air Residential Letter		
	06/11/2011	AYD4185
Tier	3	58.60 -18.87
Tier incentive based on an average weekly revenue of \$563.09 for W/E: 06/12/2010 - W/E: 06/04/2011.		
Next Day Air Residential Package		
	05/21/2011	AYD4187
Tier	1	20.05 -5.81
Tier incentive based on an average weekly revenue of \$550.72 for W/E: 05/22/2010 - W/E: 05/14/2011.		
2nd Day Air Commercial Package		
	05/14/2011	AYD4194
Tier	1	17.15 -5.37
Tier incentive based on an average weekly revenue of \$551.63 for W/E: 05/15/2010 - W/E: 05/07/2011.		
2nd Day Air Commercial Package		
	05/21/2011	AYD4194
Tier	3	37.90 -11.86
Tier incentive based on an average weekly revenue of \$550.72 for W/E: 05/22/2010 - W/E: 05/14/2011.		
2nd Day Air Commercial Package		
	06/11/2011	AYD4194
Tier	1	16.40 -5.13
Tier incentive based on an average weekly revenue of \$563.09 for W/E: 06/12/2010 - W/E: 06/04/2011.		
Ground Commercial Package		
	05/28/2011	MB25532
Custom	3	18.98 -0.87
Ground Commercial Package		
	05/21/2011	MB25533
Tier	1	5.45 -0.07
Tier incentive based on an average weekly revenue of \$550.72 for W/E: 05/22/2010 - W/E: 05/14/2011.		
Ground Commercial Package		
	05/28/2011	MB25533
Tier	2	13.53 -0.53
Tier incentive based on an average weekly revenue of \$558.55 for W/E: 05/29/2010 - W/E: 05/21/2011.		
Ground Residential Package		
	05/28/2011	AYD4200
Tier	1	16.41 -0.43
Tier incentive based on an average weekly revenue of \$558.55 for W/E: 05/29/2010 - W/E: 05/21/2011.		
Next Day Air Saver Commercial Package		
	06/11/2011	AYD4190
Tier	1	30.90 -10.51
Tier incentive based on an average weekly revenue of \$563.09 for W/E: 06/12/2010 - W/E: 06/04/2011.		

Incentives

Outbound

Service	Date	Incentive Plan
Incentive Level	Count	Published Charges Incentive Credit
Next Day Air Saver Residential Letter		
	05/28/2011	AYD4189
Tier	5	74.50 -25.20
Tier incentive based on an average weekly revenue of \$558.55 for W/E: 05/29/2010 - W/E: 05/21/2011.		
2nd Day Air A.M. Commercial Letter		
	05/28/2011	AYD4198
Tier	1	12.55 -4.19
Tier incentive based on an average weekly revenue of \$558.55 for W/E: 05/29/2010 - W/E: 05/21/2011.		
Total Outbound		-703.82
Incentives		
Inbound		
Service	Date	Incentive Plan
Incentive Level	Count	Published Charges Incentive Credit
Fuel Surcharge		
	06/04/2011	-1.49
Bill Receiver/Third Party Commercial Next Day Air Package		
	06/04/2011	AYD4186
Tier	1	34.35 -9.96
Tier incentive based on an average weekly revenue of \$564.37 for W/E: 06/05/2010 - W/E: 05/28/2011.		
Total Inbound		-11.45
Total Incentives		-715.27



Delivery Service Invoice

Invoice date **June 11, 2011**
Invoice number **0000E07237241**
Shipper number **E07237**

Page 4 of 25

Account Status
Monthly Payment Plan

Payments Applied

Invoice Number	Invoice Date	Amount Paid
0000E07237201	05/14/2011	\$ 2,105.29

7/25



Batch: 128906309UPS
Requisition: 72497
Invoice: 0000E07237281
Service PO
63985

Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Ordered From:

UNITED PARCEL SERVICE
 PO BOX 7247-0244
 PHILADELPHIA, PA 19170-0001

Order Date:

12/17/2010

Requisitioner:

Megan Wallace

				Allocation					
Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub	
1	1	HAMPTON - Overnight Shipping Services	N	123004009211200		\$1,200.08	EA	\$1,200.08	
5	1	PORTSMOUTH - Overnight Shipping Services	N	123004009211210		\$24.21	EA	\$24.21	
7	1	NU-ME Gas Rate Case Costs	N	305000001820328		\$333.83	EA	\$333.83	
8	1	NU-NH Gas Rate Case Costs	N	304000001820328		\$26.42	EA	\$26.42	
Invoice Total:								\$1,584.54	

Invoice Number: 0000E07237281 **Invoice Amount:** \$1,584.54

Releasing Group: USC

Receiving Group: N/A

Approvals:

1 - Jane Martin 2/4/2011
 2 - Jacquie Agel 2/4/2011
 3 - George Long 2/7/2011

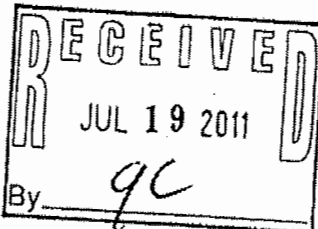
AP Notes:	
Vouchered by:	
Return Check to:	-
Voucher Month:	July



Delivery Service Invoice

Invoice date **July 9, 2011**
Invoice number **0000E07237281**
Shipper number **E07237**
Control ID **H173**
Page 1 of 21

Ps# 63985
qc 7/20/11



0736A0000E072375

UNITIL SERVICE CORP.
JANE MARTIN
6 LIBERTY LN W
HAMPTON, NH 03842-1720

QC 7/20/11
JIM 7/20/11

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For questions about your invoice, call:
(800) 811-1648
Monday - Friday
8:00 a.m. - 9:00 p.m. E.T.

or write:
UPS
P.O. Box 650580
Dallas, TX 75265-0580

Incentive Savings

Total incentive savings this period **\$ 633.99**
Your amount due this period includes these savings.
See incentive summary section for details.

Account Status Summary

Monthly Payment Plan

Amount Due This Period **\$ 1,584.54**
Amount Outstanding (prior invoices) **\$ 0.00**
Total Amount Outstanding **\$ 1,584.54**

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Thank you for using UPS.

Summary of Charges

Page		Charge
	Outbound	
4	Worldwide Service	\$ 39.61
4	UPS CampusShip	\$ 1,460.33
20	Adjustments & Other Charges	\$ 44.60
21	Service Charges	\$ 40.00
Amount due this period		\$ 1,584.54

UPS payment terms require payment of this bill by July 16, 2011.

Payments not received by August 5, 2011 are subject to a late fee of 6% of the Amount Due This Period. (Details in UPS Tariff, available at ups.com)

Note: This invoice may contain a fuel surcharge as described at ups.com. The published fuel surcharge is 9.5% for UPS Ground Services and 14.5% for UPS Air Services, UPS 3 Day Select, and International services. For more information, visit ups.com.



Return Portion

UNITIL SERVICE CORP.
JANE MARTIN
6 LIBERTY LN W
HAMPTON, NH 03842-1720

Invoice Date **July 9, 2011**
Invoice Number **0000E07237281**
Shipper Number **E07237**

Amount due this period **\$ 1,584.54**
Amount enclosed

☐ If this billing address is incorrect, mark an "X" in this box and make the appropriate changes above.

UPS
P.O. BOX 7247-0244
PHILADELPHIA, PA 19170-0001

E07237 9 070911 0736 1 00001584540 2



Delivery Service Invoice
Invoice date **July 9, 2011**
Invoice number **0000E07237281**
Shipper number **E07237**

Page 2 of 21

Incentives

Outbound

Service	Date	Incentive Plan	
Incentive Level	Count	Published Charges	Incentive Credit
Fuel Surcharge	07/09/2011		-86.46
Next Day Air Commercial Letter	06/11/2011	AYD4184	
Tier	4	67.20	-21.64
Tier incentive based on an average weekly revenue of \$563.09 for W/E: 06/12/2010 - W/E: 06/04/2011.			
Next Day Air Commercial Letter	06/18/2011	AYD4184	
Tier	14	252.15	-81.20
Tier incentive based on an average weekly revenue of \$566.42 for W/E: 06/19/2010 - W/E: 06/11/2011.			
Next Day Air Commercial Letter	06/25/2011	AYD4184	
Tier	13	218.40	-70.33
Tier incentive based on an average weekly revenue of \$564.48 for W/E: 06/26/2010 - W/E: 06/18/2011.			
Next Day Air Commercial Letter	07/02/2011	AYD4184	
Tier	12	223.55	-71.98
Tier incentive based on an average weekly revenue of \$566.07 for W/E: 07/03/2010 - W/E: 06/25/2011.			
Next Day Air Commercial Letter	07/09/2011	AYD4184	
Tier	5	84.00	-27.05
Tier incentive based on an average weekly revenue of \$569.65 for W/E: 07/10/2010 - W/E: 07/02/2011.			

Incentives

Outbound

Service	Date	Incentive Plan	
Incentive Level	Count	Published Charges	Incentive Credit
Next Day Air Commercial Package	06/11/2011	AYD4186	
Tier	1	20.45	-5.93
Tier incentive based on an average weekly revenue of \$563.09 for W/E: 06/12/2010 - W/E: 06/04/2011.			
Next Day Air Commercial Package	06/18/2011	AYD4186	
Tier	7	187.15	-54.26
Tier incentive based on an average weekly revenue of \$566.42 for W/E: 06/19/2010 - W/E: 06/11/2011.			
Next Day Air Commercial Package	06/25/2011	AYD4186	
Tier	4	80.20	-23.24
Tier incentive based on an average weekly revenue of \$564.48 for W/E: 06/26/2010 - W/E: 06/18/2011.			
Next Day Air Commercial Package	07/02/2011	AYD4186	
Tier	13	278.35	-80.69
Tier incentive based on an average weekly revenue of \$566.07 for W/E: 07/03/2010 - W/E: 06/25/2011.			
Next Day Air Commercial Package	07/09/2011	AYD4188	
Tier	5	100.65	-29.17
Tier incentive based on an average weekly revenue of \$569.65 for W/E: 07/10/2010 - W/E: 07/02/2011.			
Next Day Air Residential Letter	07/02/2011	AYD4185	
Tier	1	16.80	-5.41
Tier incentive based on an average weekly revenue of \$566.07 for W/E: 07/03/2010 - W/E: 06/25/2011.			



Delivery Service Invoice

Invoice date **July 9, 2011**
 Invoice number **0000E07237281**
 Shipper number **E07237**

Page 3 of 21

Incentives

Outbound

Service	Date	Incentive Plan
Incentive Level	Count	Published Charges Incentive Credit
2nd Day Air Commercial Package		
	06/18/2011	AYD4194
Tier	1	11.65 -3.65
Tier incentive based on an average weekly revenue of \$566.42 for W/E: 06/19/2010 - W/E: 06/11/2011.		
2nd Day Air Commercial Package		
	06/25/2011	AYD4194
Tier	1	10.95 -3.43
Tier incentive based on an average weekly revenue of \$564.48 for W/E: 06/26/2010 - W/E: 06/18/2011.		
2nd Day Air Residential Package		
	06/18/2011	AYD4195
Tier	1	10.95 -3.43
Tier incentive based on an average weekly revenue of \$566.42 for W/E: 06/19/2010 - W/E: 06/11/2011.		
Next Day Air Saver Commercial Letter		
	07/02/2011	AYD4188
Tier	5	81.80 -27.66
Tier incentive based on an average weekly revenue of \$566.07 for W/E: 07/03/2010 - W/E: 06/25/2011.		
Next Day Air Saver Commercial Package		
	07/09/2011	AYD4190
Tier	2	89.70 -30.50
Tier incentive based on an average weekly revenue of \$569.65 for W/E: 07/10/2010 - W/E: 07/02/2011.		
Next Day Air Saver Residential Letter		
	07/02/2011	AYD4189
Tier	1	23.55 -7.96
Tier incentive based on an average weekly revenue of \$566.07 for W/E: 07/03/2010 - W/E: 06/25/2011.		
Total Outbound		-633.99
Total Incentives		-633.99

Account Status

Monthly Payment Plan

Payments Applied

Invoice Number	Invoice Date	Amount Paid
0000E07237241	06/11/2011	\$ 1,875.05



Delivery Service Invoice Page 31 of 37
Invoice date **July 9, 2011**
Invoice number **0000E07237281**
Shipper number **E07237**

Page 4 of 21

Outbound

Worldwide Service

Pickup Date	Tracking Number	Service	ZIP Code	Zone	Weight	Published Charge	Incentive Credit	Billed Charge
06/21	1ZE072376690265091	Worldwide Express Letter	K1A1A8	81	Letter	34.15		34.15
		Customer entered weight			0.5			
		Fuel Surcharge				5.46		5.46
		Total				39.61		39.61

1st ref: AC- J. GIEGERICH

Sender : JONATHAN GIEGERICH
UNITIL SERVICE CORP.
6 LIBERTY LN W
HAMPTON NH 03842

Receiver: INTERNATIONAL TAX SE
INTERNATIONAL TAX SERV ICES OFF
2204 WALKLEY RD.
OTTAWA ON K1A1A8
CA

Total Worldwide Service 1 Package(s) 39.61 39.61

UPS CampusShip

Pickup Date	Tracking Number	Service	ZIP Code	Zone	Weight	Published Charge	Incentive Credit	Billed Charge
06/09	1ZE072370197048247	Next Day Air Commercial Letter	04333	102	Letter	16.80	-5.41	11.39
		Fuel Surcharge				2.69	-0.87	1.82
		Total				19.49	-6.28	13.21

1st ref : OG CMacArthur
UserID : unitilreception

Sender : Reception
Unitil Corp
Liberty Lane
Hampton NH 03842

2nd ref : 2008-155 NUI

Receiver: W.Jortner/W.Black
Office of the Public Advocate
112 State House Station
AUGUSTA ME 04333

06/10	1ZE072370190098527	Next Day Air Commercial Letter	02108	102	Letter	16.80	-5.41	11.39
		Fuel Surcharge				2.69	-0.87	1.82
		Total				19.49	-6.28	13.21

1st ref : RS CMacArthur
UserID : unitilreception

Sender : Reception
Unitil Corp
Liberty Lane
Hampton NH 03842

2nd ref : FGE Tariff Filing

Receiver: Danielle Rathbun
Assistant Attorney General
One Ashburton Place
BOSTON MA 02108

	1ZE072370190546515	Next Day Air Commercial Letter	02110	102	Letter	16.80	-5.41	11.39
		Fuel Surcharge				2.69	-0.87	1.82
		Total				19.49	-6.28	13.21

1st ref : RS CMacArthur
UserID : unitilreception

Sender : Reception
Unitil Corp
Liberty Lane
Hampton NH 03842

2nd ref : FGE Tariff

Receiver: Mark D. Marini, Sec
DEPARTMENT OF PUBLIC UTILITIES
One South Station
BOSTON MA 02110

	1ZE072370192303309	Next Day Air Commercial Letter	04101	102	Letter	16.80	-5.41	11.39
		Fuel Surcharge				2.69	-0.87	1.82
		Total				19.49	-6.28	13.21

1st ref : NU ME CMacArthur
UserID : unitilreception

Sender : Reception
Unitil Corp
Liberty Lane
Hampton NH 03842

2nd ref : 2011-92 NU Rate Case

Receiver: William Hewitt Esqui
Pierce Atwood
One Monument Square
PORTLAND ME 04101

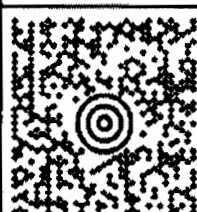
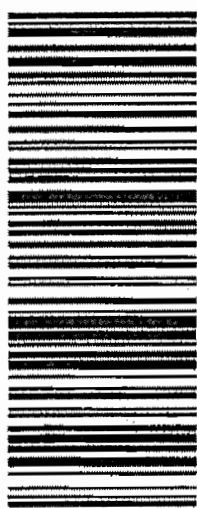
UPS CampusShip: View/Print Label

1. **Print the label(s):** Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.
2. **Fold the printed label at the solid line below.** Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.
3. **GETTING YOUR SHIPMENT TO UPS**
Customers without a Daily Pickup
Schedule a same day or future day Pickup to have a UPS driver pickup all your CampusShip packages.
Hand the package to any UPS driver in your area.
Take your package to any location of The UPS Store®, UPS Drop Box, UPS Customer Center, UPS Alliances (Office Depot® or Staples®) or Authorized Shipping Outlet near you. Items sent via UPS Return ServicesSM (including via Ground) are also accepted at Drop Boxes.
To find the location nearest you, please visit the Resources area of CampusShip and select UPS Locations.

Customers with a Daily Pickup

Your driver will pickup your shipment(s) as usual.

FOLD HERE

CMACARTHUR 6037720775 UNITIL CORP LIBERTY LANE HAMPTON NH 03842	0.0 LBS LTR	1 OF 1
SHIP TO: WILLIAM HEWITT ESQUIRE 207-791-1296 PIERCE ATWOOD 7TH AVENUE ONE MONUMENT SQUARE PORTLAND ME 04101-4033		
ME 041 9-03 		
		
UPS NEXT DAY AIR TRACKING #: 1Z E07 237 01 9230 3309		
		
BILLING: P/P		
Reference # 1: NU ME CMacArthur Reference # 2: 2011-92 NU Rate Case CS 13.1.13 WKJIE70 JS.0A 04/2013		
		



Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Batch: 128906460UPS
Requisition: 72497
Invoice: 0000E07237331
Service PO
63985

Ordered From:

UNITED PARCEL SERVICE
 PO BOX 7247-0244
 PHILADELPHIA, PA 19170-0001

Order Date:

12/17/2010

Requisitioner:

Megan Wallace

				Allocation					
Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub	
1	1	HAMPTON - Overnight Shipping Services	N	123004009211200		\$1,450.61	EA	\$1,450.61	
5	1	PORTSMOUTH - Overnight Shipping Services	N	123004009211210		\$50.51	EA	\$50.51	
7	1	NU-ME Gas Rate Case Costs	N	305000001820328		\$290.00	EA	\$290.00	
8	1	NU-NH Gas Rate Case Costs	N	304000001820328		\$88.37	EA	\$88.37	
						Invoice Total:		\$1,879.49	

Invoice Number: 0000E07237331
Invoice Amount: \$1,879.49

Releasing Group: USC

Receiving Group: N/A

Approvals:

1 - Jane Martin **2/4/2011**
2 - Jacquie Agel **2/4/2011**
3 - George Long **2/7/2011**

AP Notes:	
Vouchered by:	<i>U</i>
Return Check to:	-
Voucher Month:	<i>aug</i>

516
442
1603

UPS Invoice Date: 08/13/2011
Total Amount Due: \$1879.49

United Parcel Service August 13, 2011 Invoice Detail

Tracking Number	Reference No.1	Weight	Service Level	Pickup Date	Sender Name	Account Number	Receiver Name	Receiver Company	Receiver City	Receiver State	Receiver Zip	Billed Charge
1ZE0723701985145	AP	0	Next Day Air Commercial	8/11/2011	Reception	E07237	FITCHBURG	Ivette King	FITCHBURG	MA	1420	\$13.04
1ZE0723701985145	AP	0	Next Day Air Commercial	8/11/2011	Reception	E07237	FITCHBURG	Ivette King	FITCHBURG	MA	1420	\$13.04
1ZE0723703938190	CINDY RATCLIFFE - PE	11	Ground Residential	7/6/2011	Reception	E07237	c/o Dan Rat	Dan Ratcliffe	SAN DIEGO	CA	92109	\$15.47
1ZE0723701954493	DPDU 11-ANO-04 FGE Ep	2	Next Day Air Commercial	8/10/2011	Reception	E07237	Sandra Her	Assistant Attorney	BOSTON	MA	2108	\$16.63
1ZE0723701985993	DPDU 11-ANO-04 FGE Ep	1	Next Day Air Commercial	8/10/2011	Reception	E07237	Mark Marini	Mass. Dept. of Pub	BOSTON	MA	2110	\$16.31
1ZE0723701971270	EC - Fran Wells	0	Next Day Air Commercial	7/11/2011	Reception	E07237	Kathy Y. Co	Repsol Energy Nor	THE WOODL	TX	77360	\$21.34
1ZE0723701977405	EC - Fran Wells	0	Next Day Air Commercial	8/8/2011	Ben Coons	E07237	Sandra A.	Distigas of Massa	BOSTON	MA	2109	\$13.04
1ZE0723712977405	EC - FRAN WELLS	1	3 Day Select Return to	8/10/2011		E07237						\$21.39
1ZE0723701933280	EC - Rich MacInnis	0	Next Day Air Commercial	7/15/2011	Reception	E07237	Janna Fleur	Gas Supply Resou	LEBANON	NH	3786	\$13.04
1ZE0723701912400	EC CMacArthur	3	Next Day Air Commercial	7/15/2011	Reception	E07237	Mark D. Ma	DEPARTMENT OF	BOSTON	MA	2110	\$18.74
1ZE0723701912655	EC CMacArthur	0	Next Day Air Commercial	7/15/2011	Reception	E07237	Robert Syd	Department of En	BOSTON	MA	2114	\$13.04
1ZE0723701939119	EC CMacArthur	0	Next Day Air Commercial	7/15/2011	Reception	E07237	J Reyes/P	Assistant Attorney	BOSTON	MA	2108	\$18.74
1ZE0723713962987	EC CMacArthur	1	Next Day Air Saver Co	7/25/2011	Reception	E07237	David McK	North Central MA	FITCHBURG	MA	1420	\$13.04
1ZE0723713998383	EC CMacArthur	1	Next Day Air Saver Co	7/25/2011	Reception	E07237	Librarian	Fitchburg Public Li	FITCHBURG	MA	1420	\$12.88
1ZE0723701956989	Fran Wells, Gas Supply	3	Next Day Air Commercial	8/11/2011	Reception	E07237	Sandra Gu	GDH Suez Gas N	CHARLESTON	MA	2129	\$18.74
1ZE0723701956905	FAS - Jacque Agel	0	Next Day Air Commercial	8/8/2011	Ben Coons	E07237	Kyle Lai	KLC Consulting	MARLBOROU	MA	1752	\$13.04
1ZE0723701997289	FAS - Jacque Agel	0	Next Day Air Commercial	8/8/2011	Ben Coons	E07237	Frank Gall	Good Harbor Cons	ROCKLAND	MA	2370	\$13.04
1ZE0723701952610	FGE S. Fletcher	0	Next Day Air Commercial	7/13/2011	Reception	E07237	FITCHBURG	Manlyn	FITCHBURG	MA	1420	\$13.04
1ZE0723701966487	FN - B. Coons	0	Next Day Air Commercial	7/20/2011	Reception	E07237	Sylvia Cast	RBS Asset Financ	WARWICK	RI	2886	\$13.04
1ZE0723701918997	FN - Ben Coons	0	Next Day Air Commercial	8/4/2011	Ben Coons	E07237	Sylvia Cast	RBS Asset Financ	WARWICK	RI	2886	\$13.04
1ZE0723703954824	IS - M. Pepper	1	Ground Residential	7/26/2011	Reception	E07237	Ron Frazier		BROOKLINE	NH	3033	\$11.36
1ZE0723702983591	M. Pepper - IT	0	2nd Day Air Commercial	7/20/2011	Reception	E07237		USA Mobility Retu	PLANO	TX	75074	\$14.52
1ZE0723701945238	G. Epier	0	Next Day Air Commercial	8/11/2011	Reception	E07237	ATTN: DUB	NEW HAMPSHIRE	CONCORD	NH	3301	\$13.04
1ZE0723701981866	G. Epier	0	Next Day Air Commercial	8/11/2011	Reception	E07237		New Hampshire St	CONCORD	NH	3301	\$13.04
1ZE0723701923062	LG - Gary Epier	0	Next Day Air Commercial	8/9/2011	Ben Coons	E07237	John J. Ge	Office of Asst Attor	BOSTON	MA	2108	\$13.04
1ZE0723701974311	LG CMacArthur	0	Next Day Air Commercial	7/25/2011	Reception	E07237	Attr: Lobby	Secretary of State	CONCORD	NH	3301	\$13.04
1ZE0723701972664	NU ME	0	Next Day Air Commercial	8/4/2011	Ben Coons	E07237	William Her	Pierce Atwood	PORTLAND	ME	4101	\$13.04
1ZE0723701973388	NU ME	0	Next Day Air Commercial	8/4/2011	Ben Coons	E07237	Karen Gerai	MAINE PUBLIC U	HALLOWELL	ME	4347	\$15.16

1ZE0723701925054	NU ME CMacArthur	2	Next Day Air Commenc	7/8/2011	Reception	E07237	KAREN GE MAINE PUBLIC UT	HALLOWELL	ME	4347	\$18.74
1ZE0723701925559	NU ME CMacArthur	0	Next Day Air Commenc	7/14/2011	Reception	E07237	KATIE M G VERRILL DANA L	PORTLAND	ME	4101	\$13.04
1ZE0723701935711	NU ME CMacArthur	0	Next Day Air Commenc	7/14/2011	Reception	E07237	ANDREW L PRETI FLAHERTY	AUGUSTA	ME	4330	\$13.04
1ZE0723701946751	NU ME CMacArthur	0	Next Day Air Commenc	7/14/2011	Reception	E07237	William D. Pierce Atwood LLP	PORTLAND	ME	4101	\$13.04
1ZE0723701952872	NU ME CMacArthur	0	Next Day Air Commenc	7/15/2011	Reception	E07237	KAREN GE MAINE PUBLIC UT	HALLOWELL	ME	4347	\$15.16
1ZE0723701901922	NU ME CMacArthur	0	Next Day Air Commenc	7/20/2011	Reception	E07237	ANDREW L PRETI FLAHERTY	AUGUSTA	ME	4330	\$13.04
1ZE0723701902114	NU ME CMacArthur	0	Next Day Air Commenc	7/20/2011	Reception	E07237	ALAN G ST SKELTON TAINQ	AUBURN	ME	4210	\$13.04
1ZE0723701908354	NU ME CMacArthur	0	Next Day Air Commenc	7/20/2011	Reception	E07237	W. JORTINE MAINE OFFICE O	AUGUSTA	ME	4333	\$13.04
1ZE0723701912658	NU ME CMacArthur	0	Next Day Air Commenc	7/20/2011	Reception	E07237	KATIE M G VERRILL DANA L	PORTLAND	ME	4101	\$13.04
1ZE0723701915602	NU ME CMacArthur	0	Next Day Air Commenc	7/20/2011	Reception	E07237	J. MIERZWA EXETER ASSOCI	COLUMBIA	MD	21044	\$17.89
1ZE0723701922562	NU ME CMacArthur	0	Next Day Air Commenc	7/20/2011	Reception	E07237	William D. Pierce Atwood LLP	PORTLAND	ME	4101	\$13.04
1ZE0723701932257	NU ME CMacArthur	2	Next Day Air Commenc	7/20/2011	Reception	E07237	KAREN GE MAINE PUBLIC UT	HALLOWELL	ME	4347	\$18.74
1ZE0723701936894	NU ME CMacArthur	0	Next Day Air Commenc	7/20/2011	Reception	E07237	CROCKHIE ICF INTERNATIONAL	FAIRFAX	VA	22031	\$17.89
1ZE0723701940274	NU ME CMacArthur	0	Next Day Air Resident	7/20/2011	Reception	E07237	J. ROSENK NORTH SIDE ENE	ACTON	MA	1720	\$16.19
1ZE0723701942082	NU ME CMacArthur	0	Next Day Air Resident	7/20/2011	Reception	E07237	J. BROWN BROWN CAPITAL	LITTLE ROCK	AR	72211	\$22.55
1ZE0723701978171	NU ME CMacArthur	0	Next Day Air Commenc	7/25/2011	Reception	E07237	KAREN GE MAINE PUBLIC UT	HALLOWELL	ME	4347	\$15.16
1ZE0723701903715	NU ME CMacArthur	0	Next Day Air Commenc	7/27/2011	Reception	E07237	KAREN GE MAINE PUBLIC UT	HALLOWELL	ME	4347	\$15.16
1ZE072370198732	NU NH C MacArthur	0	Next Day Air Commenc	7/29/2011	Reception	E07237	Susan S. G Orr & Reno	CONCORD	NH	3301	\$13.04
1ZE0723701986552	NU NH CMacArthur	5	Next Day Air Commenc	7/28/2011	Reception	E07237	Ms. Debra H NH Public Utilities	CONCORD	NH	3301	\$20.40
1ZE0723701983884	NU NH CMacArthur	0	Next Day Air Commenc	7/29/2011	Reception	E07237	Meredith H The Office of Cons	CONCORD	NH	3301	\$13.04
1ZE0723701988552	NU NH CMacArthur	0	Next Day Air Resident	7/29/2011	Reception	E07237	SCOTT J RUBIN	BLOOMSBURG	PA	17815	\$21.04
1ZE0723701949956	NU NH CMacArthur	0	Next Day Air Commenc	8/1/2011	Reception	E07237	Alexander S NH Public Utilities	CONCORD	NH	3301	\$13.04
1ZE0723701986552	NU NH CMacArthur	12.3	Next Day Air	7/28/2011		E07237	Ms. Debra H NH Public Utilities	CONCORD	NH	3301	\$7.81
1ZE0723701924031	Patricia Quinn	0	Next Day Air Commenc	7/12/2011	Reception	E07237	Albert L. Gq TMSI Engineers	GARDINER	ME	4345	\$15.16
1ZE0723701929075	RS - Chris Kahl	0	Next Day Air Commenc	7/22/2011	Reception	E07237	Susan S. G Orr & Reno	CONCORD	NH	3301	\$13.04
1ZE0723701929843	RS - Chris Kahl	0	Next Day Air Commenc	7/22/2011	Reception	E07237	Ms. Debra H NH Public Utilities	CONCORD	NH	3301	\$13.04
1ZE0723701955288	RS - Chris Kahl	0	Next Day Air Commenc	7/28/2011	Reception	E07237	Susan S. G Orr & Reno	CONCORD	NH	3301	\$13.04
1ZE0723701996124	RS - Chris Kahl	2	Next Day Air Commenc	7/28/2011	Reception	E07237	Ms. Debra H NH Public Utilities	CONCORD	NH	3301	\$16.63
1ZE0723701947877	RS - George Simmons	3	Next Day Air Commenc	8/2/2011	Reception	E07237	Francisco P Bay State Gas Cor	WESTBORO	MA	1581	\$18.74
1ZE0723701914510	RS - Joe Connely	0	Next Day Air Commenc	7/11/2011	Reception	E07237	Ms. Heidi K Gallagher, Callaha	CONCORD	NH	3301	\$13.04
1ZE0723701939550	RS - Joe Connely	0	Next Day Air Commenc	7/11/2011	Reception	E07237	Mr. Alan Lir NH Legal Assistan	CONCORD	NH	3301	\$13.04
1ZE0723701944878	RS - Joe Connely	0	Next Day Air Commenc	7/11/2011	Reception	E07237	Ms. Debra H NH Public Utilities	CONCORD	NH	3301	\$13.04
1ZE0723701985786	RS - Joe Connely	0	Next Day Air Commenc	7/18/2011	Reception	E07237	Ms. Debra H NH Public Utilities	CONCORD	NH	3301	\$13.04
1ZE0723701908355	RS - Joe Connely	2	Next Day Air Commenc	7/27/2011	Reception	E07237	Ms. Debra H NH Public Utilities	CONCORD	NH	3301	\$16.63
1ZE0723701974745	RS - Joe Connely	0	Next Day Air Commenc	8/8/2011	Ben Coons	E07237	Ms. Debra H NH Public Utilities	CONCORD	NH	3301	\$13.04
1ZE0723701987373	RS - Joe Connely	0	Next Day Air Commenc	8/8/2011	Ben Coons	E07237	Mr. Alan Lir NH Legal Assistan	CONCORD	NH	3301	\$13.04
1ZE0723701994713	RS - Joe Connely	0	Next Day Air Commenc	8/8/2011	Ben Coons	E07237	Ms. Heidi K Gallagher, Callaha	CONCORD	NH	3301	\$13.04
1ZE0723701941924	RS - L. McNameara	0	Next Day Air Commenc	7/29/2011	Reception	E07237	Robert Syd Department of En	BOSTON	MA	2114	\$13.04
1ZE0723701947764	RS - L. McNameara	1	Next Day Air Commenc	7/29/2011	Reception	E07237	MA DEPARTMENT	BOSTON	MA	2110	\$16.31

9/29



Ship To:

Unitil Service Corp.
 6 Liberty Lane West
 Hampton, NH 03842
 Phone: (603) 772-0775 Fax: (603) 773-6605

Bill To:

Unitil Service Corp.
 Attn: Purchasing
 6 Liberty Lane West
 Hampton, NH 03842
 (603)773-6467 fax: (603)773-6667

Batch: 128906668UPS
Requisition: 72497
Invoice: 0000E07237371
Service PO
63985

Ordered From:

UNITED PARCEL SERVICE
 PO BOX 7247-0244
 PHILADELPHIA, PA 19170-0001

Order Date:

12/17/2010

Requisitioner:

Megan Wallace

				Allocation					
Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub	
1	1	HAMPTON - Overnight Shipping Services	N	123004009211200		\$1,261.95	EA	\$1,261.95	
5	1	PORTSMOUTH - Overnight Shipping Services	N	123004009211210		\$61.40	EA	\$61.40	
7	1	NU-ME Gas Rate Case Costs	N	305000001820328		\$30.32	EA	\$30.32	
8	1	NU-NH Gas Rate Case Costs	N	304000001820328		\$26.08	EA	\$26.08	

Invoice Total: \$1,379.75

Invoice Number: 0000E07237371 Invoice Amount: \$1,379.75

Releasing Group: USC

Receiving Group:

N/A

Approvals:

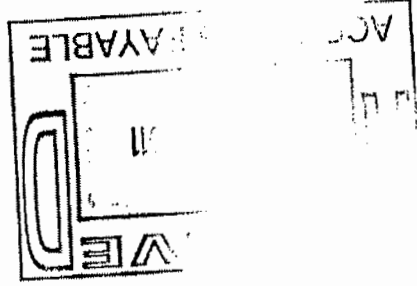
1 - Jane Martin 2/4/2011
 2 - Jacquie Agel 2/4/2011
 3 - George Long 2/7/2011

AP Notes:	
Vouchered by:	<i>U</i>
Return Check to:	-
Voucher Month:	<i>Sept</i>

201 United Parcel Service Cumulative Cost Tracking Report

Department	Account Number	August 08/13/2011	September 09/10/2011	October	November	December	Total
ACE - Accounting	12-30-04-00-921-12-00	\$13.04	\$39.18				\$212.14
ACE - Business Development	12-30-04-00-921-12-00						\$24.21
ACE - Business Development	12-30-04-00-921-12-00						\$0.00
ACE - Business Development	12-30-04-00-921-12-00						\$130.98
ACE - Business Development	12-30-04-00-921-12-00						\$13.04
ACE - Business Development	12-30-04-00-921-12-00	\$176.87	\$64.71				\$627.94
ACE - Business Development	12-30-04-00-921-12-00	\$15.16	\$23.86				\$278.84
ACE - Business Development	12-30-04-00-921-12-00		\$79.76				\$195.44
ACE - Business Development	12-30-04-00-921-12-00		\$19.46				\$648.12
ACE - Business Development	12-30-04-00-921-12-00	\$26.08					\$26.08
ACE - Business Development	12-30-04-00-921-12-00	\$26.08	\$13.04				\$58.11
ACE - Business Development	12-30-04-00-921-12-00		\$52.16				\$207.28
ACE - Business Development	12-30-04-00-921-12-00						\$68.58
ACE - Business Development	12-30-04-00-921-12-00	\$384.68	\$432.03				\$3,652.30
ACE - Business Development	12-30-04-00-921-12-00	\$25.88	\$56.88				\$297.52
ACE - Business Development	12-30-04-00-921-12-00	\$52.16	\$35.05				\$738.16
ACE - Business Development	12-30-04-00-921-12-00						\$0.00
ACE - Business Development	12-30-04-00-921-12-00						\$49.04
ACE - Business Development	12-30-04-00-921-12-00						\$13.04
ACE - Business Development	12-30-04-00-921-12-00	\$624.68	\$392.16				\$3,178.36
ACE - Business Development	12-30-04-00-921-12-00	\$35.04	\$61.40				\$191.53
ACE - Business Development	12-30-04-00-921-12-00	\$15.47					\$62.58
ACE - Business Development	12-30-04-00-921-12-00						\$67.80
ACE - Business Development	12-30-04-00-921-12-00	\$45.98					\$2,255.54
ACE - Business Development	12-30-04-00-921-12-00	\$68.37	\$26.08				\$611.94
ACE - Business Development	12-30-04-00-921-12-00	\$290.00	\$30.32				\$1,446.94
ACE - Business Development	12-30-04-00-921-12-00		\$5.86				\$876.35
ACE - Business Development	12-30-04-00-921-12-00	\$10.00	\$8.00				\$70.00
ACE - Business Development	12-30-04-00-921-12-00	\$50.00	\$40.00				\$350.00
ACE - Business Development	12-30-04-00-921-12-00						\$16,351.86
ACE - Business Development	12-30-04-00-921-12-00	\$1,879.49	\$1,379.75	\$0.00	\$0.00	\$0.00	

ACE

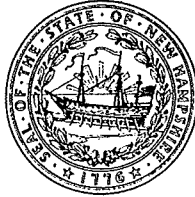


Tab 8

STATE OF NEW HAMPSHIRE

COMMISSIONERS
Amy L. Ignatius

EXECUTIVE DIRECTOR
a A. Howland



PUBLIC UTILITIES COMMISSION

21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

FAX No. 271-3878

Website:
www.puc.nh.gov

February 22, 2012

*NU-NH
Rate Case
DG 11-069.*

Karen Asbury
Unitil Energy Systems
6 Liberty Lane W
Hampton NH 03842

Dear Ms. Asbury:

We are enclosing an invoice for your company's share of the expenses incurred by J. Randall Woolridge, Ph.D., contracted by the Commission. This is for work performed from September 1, 2011 to January 31, 2012, re: Northern Utilities, Inc., Contract 2011-003 Cost of Capital (DG 00-069) Services to Board.

It would be much appreciated if payment could be returned to the Commission within 15 days. If you have any questions please do not hesitate to contact me.

Very truly yours,

A handwritten signature in cursive script that reads "Debbie Gilman".

Debbie Gilman
Business Office

Enclosure: Invoice #11480
Copy of Woolridge Invoice

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 11480

Date: February 22, 2012

KAREN ASBURY

UNITIL ENERGY SYSTEMS

6 LIBERTY LANE W

HAMPTON, NH 03842

Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

We are enclosing an invoice for your company's share of the expenses incurred by J. Randall Woolridge, Ph.D., contracted by the Commission. This is for work performed from September 1, 2011 to January 31, 2012, re: Northern Utilities, Inc., Contract 2011-003 Cost of Capital (DG ~~00-11-069~~ ⁰⁰⁻¹¹⁻⁰⁶⁹ ~~069~~) Services to Board.

Total Due \$9,600.00

(010-081-08040000-406995 – CE#1018724 – WOOLRIDGE)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 11480

Date: February 22, 2012

KAREN ASBURY

UNITIL ENERGY SYSTEMS

6 LIBERTY LANE W

HAMPTON, NH 03842

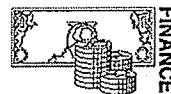
Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

We are enclosing an invoice for your company's share of the expenses incurred by J. Randall Woolridge, Ph.D., contracted by the Commission. This is for work performed from September 1, 2011 to January 31, 2012, re: Northern Utilities, Inc., Contract 2011-003 Cost of Capital (DG-00-11-069-069) Services to Board.

Total Due \$9,600.00

(010-081-08040000-406995 – CE#1018724 – WOOLRIDGE)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS



INVOICE

FROM: J. Randall Woolridge, Ph.D.
120 Haymaker Circle
State College, PA 16801

TO: New Hampshire Public Utility Commission
21 S. Fruit Street, Suite 10
Concord, NH 033101-2429

RE: Northern Utilities, Inc. 1/
Contract 2011-003 Cost of Capital (DG 00-069)
Services to Board

COPY

DATE: 2/15/2012
First and Final Billing

I. PROFESSIONAL SERVICES AND OVERHEAD			
A. J. RANDALL WOOLRIDGE			
DATE	LOCATION	DESCRIPTION	HOURS
9 / 1 / 2011	State College	Review NU Testimony, Overall Case and Documents Review Testimony Review Documents Prepare Interrogatories Research Rate of Return Issues Communicate with Staff Review - Respond to Email Review Case with Staff	
9 / 30 / 2011			9.5
10 / 1 / 2011	State College	Research Rate of Return Issues Review - Respond to Email	
10 / 31 / 2011		Review Case	
			0.0
11 / 1 / 2011	State College	Research Rate of Return Issues Review - Respond to Email	
11 / 30 / 2011		Review Case	
			0.5
12 / 1 / 2011	State College	Research Rate of Return Issues Review Interrogatory Responses Review - Respond to Email Collect Data Review and Collect Cost of Capital Data Develop and Evaluate Gas Utility Proxy Group Review Case	
12 / 31 / 2011			8.0
1 / 1 / 2012		Review NU Testimony, Overall Case and Documents Review Testimony Review Documents Research Rate of Return Issues Prepare Risk Premium Study Prepare DCF Study Prepare CAPM Study Prepare Testimony and Exhibits Prepare Rebuttal Testimony Prepare Appendices Review Interrogatory Responses Review - Respond to Email Review Case	
1 / 31 / 2012			22.0
			40.0
TOTAL HOURS			
PROFESSIONAL SERVICES @ \$240/HOUR			\$9,600.00
II. TOTAL BILLING			\$9,600.00
TOTAL BILLING			\$9,600.00

RECEIVED

FEB 21 2012

NH PUBLIC
UTILITIES COMMISSION