Attachment 1

Unitil Energy Systems, Inc.
Rate Case Expense
DE 10-055

Summary

Pursuant to Article 2.3 of the Settlement Agreement, dated February 23, 2011, of Unitil Energy Systems, Inc. ("Unitil") is requesting recovery if its rate case expense in the amount of $406,031. As provided for in the Settlement Agreement, which is currently pending Commission approval, the amount of Rate Case Expense, which is subject to review and approval by the Commission, shall be included in the May 1, 2011 step adjustment. The amount of Rate Case Expense approved for recovery included in the May 1, 2011 Step Adjustment shall be removed from distribution revenues in the May 1, 2012 step adjustment.

Unitil is requesting to recover its incremental expenses to prepare and present its base rate case. The costs were deferred in a separate account for tracking purposes. As described further below, the costs are primarily for services such as outside legal counsel and consulting services to assist with the preparation and presentation of this rate case, including the development of studies on various matters required to establish appropriate rates for the Company's customers. The Company obtained competitive bids from outside legal counsel and consultants in order to contain costs and provide a basis to evaluate the overall reasonableness of rate case expenses. In addition, temporary staff was utilized to complement the efforts of full-time staff to present a full and complete base rate case and respond to all data requests.

Internal staff plays a significant role in rate case preparation (gathering data, researching information, preparing analyses, bill frequencies, bill impacts, revising tariffs, and preparing the filing, for example). Internal staff is also heavily involved in responding to information requests and preparing responses for filing. The Company's internal legal counsel shares significant responsibilities alongside outside counsel on all legal-related aspects of the proceeding. No internal staff costs are included in rate case expense.

Unitil's rate case expense is 23% lower than its initial estimate of rate case costs presented in its April 15, 2010 filing and approximately half of costs in its last rate case (DE 05-078). These results reflect both Unitil's cost containment and the collective efforts of the parties to reach a Settlement Agreement which avoided lengthy hearings and related preparation.

Rate Case Expense Categories

Legal - Orr & Reno
Orr & Reno provided legal services during the planning, review, presentation and negotiation of this base rate case.

Cost of Equity - FINANCO
FINANCO prepared testimony and exhibits and provided support for the proposed return on equity.

Cost of Service/Revenue Requirement – Moonstone Consulting
Moonstone Consulting prepared company revenue requirement schedules and exhibits, drafted testimony and provided related support.

Marginal Cost Study/Rate Design/Depreciation Study - Management Applications Consulting, Inc.
Management Applications Consulting prepared testimony and exhibits and provided support for the marginal cost study, rate design, and depreciation study.

Rate Plan – Concentric Energy Advisors
Concentric Energy Advisors provided Unitil with assistance in the area of rate plans and cost of service support. This included assistance primarily in the areas of step adjustments, vegetation management and reliability enhancement plans, and certain proforma adjustments.

Temporary Help
Unitil relied upon temporary support staff in its Customer Service and Accounting areas to supplement and complement the efforts of full time employees in preparing various schedules and studies for the rate case and responding to data requests. Temporary help charges include Accounttemps, who provided support to Customer Service staff, and Kroll, Becker, & Wing and temporary staff employed by Unitil Service Corp., who provided support to Accounting Staff.

NHPUC Consultants
These costs included NHPUC invoices submitted to Unitil for Accion Group and J.W. Wilson & Associates who were contracted by the Commission to provide services in this proceeding. This cost category also includes the invoices of Steven E. Patnaude for hearing transcripts.

Other – Printing, Publishing, Miscellaneous
Printing costs for filing preparation, publication of the order of notice, and other miscellaneous costs (courier fees and supplies).

Attachment 2

Unitil Energy Systems, Inc.
DE 10-055
Electric Rate Case Expense Summary
(Through March 31, 2011)

		Attachment 3 Tab
Legal		
ORR & RENO P.A.	$40,655.25	1
Cost of Equity		
FINANCO INC.	$44,200.00	2
Cost of Service/Revenue Requirement		
MOONSTONE CONSULTING LLC	$49,807.50	3
Marginal Cost Study/Rate Design/Depreciation		
MANAGEMENT APPLICATIONS	$104,836.02	4
Rate Plan		
CONCENTRIC ENERGY ADVISORS	$32,974.95	5
Temporary Help		
ACCOUNTEMPS	$12,870.20	6
KROLL, BECKER & WING LLC	$29,525.15	6
UNITIL SERVICE CORP. TEMP TIME CHARGES	$22,910.98	6
NH PUC Billings for Consultants		
CONSULTANTS	$64,956.56	7
STEVEN E PATNAUDE, LCR	$393.05	8
Printing		
IKON OFFICE SOLUTIONS	$1,291.48	9
Publishing		
UNION LEADER CORP	$480.89	10
Misc		
CURRAN LOGISTICS LLC	$218.07	11
STAPLES BUSINESS ADVANTAGE	$911.39	11
TOTAL	$406,031.49	

UNITIL ENERGY SYSTEMS, INC.
RATE CASE COST INVOICES
D.E. 10-055
INVOICE REFERENCE
March 31, 2011

CATEGORY	DATE OF SERVICE	DESCRIPTION	AMOUNT		INVOICE REFERENCE
Legal					**TAB 1**
	Feb-10	ORR & RENO P.A.	$3,191.50		1
	Mar-10	ORR & RENO P.A.	$1,150.50		5
	Apr-10	ORR & RENO P.A.	$10,561.00		9
	May-10	ORR & RENO P.A.	$4,926.50		14
	Jun-10	ORR & RENO P.A.	$826.00		18
	Jul-10	ORR & RENO P.A.	$9,292.50		22
	Aug-10	ORR & RENO P.A.	$1,858.50		26
	Sep-10	ORR & RENO P.A.	$914.50		29
	Oct-10	ORR & RENO P.A.	$1,283.25		33
	Nov-10	ORR & RENO P.A.	$1,634.50		37
	Dec-10	ORR & RENO P.A.	$2,212.50		40
	Jan-11	ORR & RENO P.A.	$2,332.00		44
	Feb-11	ORR & RENO P.A.	$472.00		47
		TOTAL ORR & RENO P.A.		$40,655.25	
Cost of Equity					**TAB 2**
	Feb-10	FINANCO INC.	$3,800.00		1
	Mar-10	FINANCO INC.	$12,200.00		3
	Apr-10	FINANCO INC.	$6,700.00		5
	Jul-10	FINANCO INC.	$8,500.00		7
	Nov-10	FINANCO INC.	$7,600.00		9
	Dec-10	FINANCO INC.	$5,400.00		11
		TOTAL FINANCO INC.		$44,200.00	
Cost of Service/Revenue Requirement					**TAB 3**
	Feb-10	MOONSTONE CONSULTING LLC	$17,485.00		1
	Mar-10	MOONSTONE CONSULTING LLC	$24,447.50		5
	Jul-10	MOONSTONE CONSULTING LLC	$3,327.50		12
	Aug-10	MOONSTONE CONSULTING LLC	$3,962.50		15
	Oct-10	MOONSTONE CONSULTING LLC	$585.00		18
		TOTAL MOONSTONE CONSULTING LLC		$49,807.50	
Marginal Cost Study/Rate Design					**TAB 4**
	Feb-10	MANAGEMENT APPLICATIONS (MAC)	$4,600.00		1
	Mar-10	MANAGEMENT APPLICATIONS	$21,107.50		7
	Apr-10	MANAGEMENT APPLICATIONS	$16,756.25		12
	Jun-10	MANAGEMENT APPLICATIONS	$1,943.75		17
	Jul-10	MANAGEMENT APPLICATIONS	$7,723.01		22
	Aug-10	MANAGEMENT APPLICATIONS	$3,522.50		27
	Oct-10	MANAGEMENT APPLICATIONS	$726.25		31
	Nov-10	MANAGEMENT APPLICATIONS	$8,941.25		34
	Dec-10	MANAGEMENT APPLICATIONS	$585.00		40
	Jan-11	MANAGEMENT APPLICATIONS	$1,560.00		43
		TOTAL MAC MARGINAL COST STUDY/RATE DESIGN		$67,465.51	

UNITIL ENERGY SYSTEMS, INC.
RATE CASE COST INVOICES
D.E. 10-055
INVOICE REFERENCE
March 31, 2011

CATEGORY	DATE OF SERVICE	DESCRIPTION	AMOUNT		INVOICE REFERENCE
Depreciation					
	Feb-10	MANAGEMENT APPLICATIONS (MAC)	$2,206.25		1
	Mar-10	MANAGEMENT APPLICATIONS	$21,848.75		5
	Apr-10	MANAGEMENT APPLICATIONS	$5,910.00		11
	Jul-10	MANAGEMENT APPLICATIONS	$6,054.26		15
	Nov-10	MANAGEMENT APPLICATIONS	$1,351.25		19
		TOTAL MAC DEPRECIATION		$37,370.51	
		TOTAL MAC		$104,836.02	
Rate Plan					**TAB 5**
	Feb-10	CONCENTRIC ENERGY ADVISORS	$5,785.13		1
	Mar-10	CONCENTRIC ENERGY ADVISORS	$21,230.30		6
	Apr-10	CONCENTRIC ENERGY ADVISORS	$2,987.27		11
	Jul-10	CONCENTRIC ENERGY ADVISORS	$2,972.25		16
		TOTAL CONCENTRIC ENERGY ADVISORS		$32,974.95	
Temporary Help					**TAB 6**
	Mar-10	ACCOUNTEMPS	$464.00		2
	Apr-10	ACCOUNTEMPS	$1,824.10		4
	May-10	ACCOUNTEMPS	$1,856.00		16
	Jun-10	ACCOUNTEMPS	$1,670.40		21
	Jul-10	ACCOUNTEMPS	$2,227.20		29
	Aug-10	ACCOUNTEMPS	$2,317.10		39
	Sep-10	ACCOUNTEMPS	$2,511.40		47
		TOTAL ACCOUNTEMPS		$12,870.20	
	Jul-10	KROLL, BECKER & WING LLC	$2,812.00		2
	Aug-10	KROLL, BECKER & WING LLC	$7,030.00		10
	Sep-10	KROLL, BECKER & WING LLC	$3,936.63		26
	Oct-10	KROLL, BECKER & WING LLC	$6,467.32		34
	Dec-10	KROLL, BECKER & WING LLC	$3,936.63		48
	Jan-11	KROLL, BECKER & WING LLC	$5,342.57		56
		TOTAL KROLL, BECKER & WING LLC		$29,525.15	
	Jul-10	Unitil Service Corp. Temp Time Charges			
	Aug-10	Unitil Service Corp. Temp Time Charges			
	Sep-10	Unitil Service Corp. Temp Time Charges			
	Oct-10	Unitil Service Corp. Temp Time Charges			
	Dec-10	Unitil Service Corp. Temp Time Charges			
	Jan-11	Unitil Service Corp. Temp Time Charges			
		TOTAL UNITIL SERVICE CORP. TEMP TIME CHARGES		$22,910.98	
		TOTAL TEMPORARY STAFFING		$65,306.33	

UNITIL ENERGY SYSTEMS, INC.
RATE CASE COST INVOICES
D.E. 10-055
INVOICE REFERENCE
March 31, 2011

CATEGORY	DATE OF SERVICE	DESCRIPTION	AMOUNT		INVOICE REFERENCE
NHPUC Billings for Consultants					**TAB 7**
	Jun-10	Consultants	$5,325.44		1
	Jul-10	Consultants	$11,436.46		10
	Aug-10	Consultants	$1,597.43		22
	Sep-10	Consultants	$5,529.18		37
	Oct-10	Consultants	$5,692.39		53
	Dec-10	Consultants	$3,095.67		60
	Nov-10	Consultants	$28,339.34		73
	Dec-10	Consultants	500.00		91
	Jan-10	Consultants	$3,440.65		95
		TOTAL CONSULTANTS		$64,956.56	
					TAB 8
	May-10	Steven E. Pantaude, LCR	$162.40		1
	Jun-10	Steven E. Pantaude, LCR	$230.65		3
		TOTAL STEVEN E. PANTAUDE LCR		$393.05	
		TOTAL BILLINGS FOR CONSULTANTS		$65,349.61	
Printing					**TAB 9**
	Apr-10	IKON OFFICE SOLUTIONS	$1,291.48		1
		TOTAL IKON OFFICE SOLUTIONS		$1,291.48	
Publishing					**TAB 10**
	Apr-10	UNION LEADER	$480.89		1
		TOTAL PUBLISHING		$480.89	
Misc.					**TAB 11**
	Aug-10	CURRAN LOGISTICS LLC	$218.07		1
	Mar-10	STAPLES BUSINESS ADVANTAGE	$911.39		5
		TOTAL MISC.		$1,129.46	
		TOTAL RATE CASE SURCHARGE COSTS		$406,031.49	

Attachment 3

Tab 1

Unitil

Batch: 108804183UPS
Requisition: 62044
Invoice: 65839
ACH

Ship To:

Bill To:
Unitil Energy Systems

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

Order Date:	Requisitioner:
4/15/2010	Joanne Robbins

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	UES Rate Case Legal Services	N	102000001820307		$3,191.50	EA	$3,191.50

Invoice Total: $3,191.50

Invoice Number: 65839 **Invoice Amount:** $3,191.50
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Gary Epler 5/11/2010

AP Notes: Legal Services Rendered February 2010	
Vouchered by:	
Return Check to:	Payee
Voucher Month:	May

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

RECEIVED
APR 26 2010
ACCOUNTS PAYABLE

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

March 23, 2010
File # 012073-0005
Invoice # 65839

Page: 1

For Professional services rendered
Re: UES Base Rate Case

2/12/2010	SSG	reviewed electronic file documents
2/15/2010	SSG	traveled to and from Hampton for meeting with clients to discuss UES personnel and consultants' roles in rate case; e-mail from Mr. Stewart regarding updates to electronic file; reviewed updated documents; reviewed 2005 order on temporary rates and National Grid rate case orders; conference with Attorney Patch regarding rate case petition; e-mailed Mr. Stewart regarding 2005 UES petition for temporary rates
2/15/2010	RAG	traveled to and attended meeting at Unitil headquarters
2/15/2010	DLP	prepared for and attended meeting with Unitil officials and Attorney Geiger and Attorney Goldwasser regarding rate case; reviewed materials and discussed with Attorney Geiger after meeting

Susan S. Geiger
Rachel A. Goldwasser
Douglas Patch

Total hours

Legal Services 3,136.50

Disbursements on your behalf:

Travel

62044 4/15/10 JAR

10 20 00 00 182 0307

Orr & Reno

Total Disbursements	

Total Legal Services and Disbursements	3,191.50
Unpaid Prior Balance	0.00
Total Now Due:	**3,191.50**

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

March 23, 2010
File # 012073-0005
Invoice # 65839

Please remit this page with your payment

Thank You

Re: UES Base Rate Case	Total Legal Services and Disbursements	3,191.50
	Unpaid Prior Balance	0.00
	Total Now Due:	**3,191.50**

Unitil

Batch: 108804327UPS
Requisition: 64232
Invoice: 66197
ACH

Ship To:

Bill To:
Unitil Energy Systems

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

Order Date:	Requisitioner:
6/4/2010	Joanne Robbins

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	012073-0005, Invoice # 66197	N	102000001820307		$1,150.50	EA	$1,150.50

Invoice Total: $1,150.50

Invoice Number: 66197 **Invoice Amount:** $1,150.50
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Gary Epler 6/9/2010

AP Notes: Legal Services Rendered March 2010	
Vouchered by:	Jr
Return Check to:	Payee
Voucher Month:	June

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

RECEIVED
ACCOUNTS PAYABLE

April 19, 2010
File # 012073-0005
Invoice # 66197

Page: 1

For Professional services rendered
Re: UES Base Rate Case

3/10/2010	SSG	telephone conference with Mr. Collin regarding notice of intent to file rate schedules; e-mail from Mr. Collin regarding same
3/12/2010	SSG	e-mail from Mr. Stewart regarding date on which to file notice of intent to file rate schedules; researched PUC rules regarding same; conference with Attorney Patch regarding same; reviewed National Grid's filing dates; e-mailed Mr. Stewart with recommended date for filing notice of intent
3/12/2010	DLP	discussed timing of notice of rate increase with Attorney Geiger
3/15/2010	SSG	sent sample notice of intent to Attorney Epler and Mr. Stewart
3/16/2010	SSG	telephone conference with Attorney Epler regarding delivery of notice of intent to file rate schedules; delivered notice of intent to NH PUC; e-mailed Attorney Epler regarding same and regarding date-stamped notice
3/30/2010	SSG	read and responded to Mr. Stewart's e-mail regarding schedule for rate case filing; reviewed filing schedule; read 2005 rate case cover letter and petition for background information; read PUC order on UES's last request for temporary rates; read PUC order on UES rate case settlement agreement for background information; reviewed National Grid rate case filings for background information; began drafting petition; researched PUC website for appropriate reference to UES tariff
3/31/2010	SSG	continued drafting petition

Susan S. Geiger
Douglas Patch

64232 6/4/10 JR

10200000182
0307

Orr & Reno

Total hours	
Legal Services	1,150.50

Total Legal Services and Disbursements	1,150.50
Unpaid Prior Balance	3,191.50
Total Now Due:	**4,342.00**

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

April 19, 2010
File # 012073-0005
Invoice # 66197

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

Please remit this page with your payment

Thank You

Re: UES Base Rate Case	Total Legal Services and Disbursements	1,150.50
	Unpaid Prior Balance	3,191.50
	Total Now Due:	**4,342.00**

Unitil

Batch: 108804327UPS
Requisition: 63947
Invoice: 66687
ACH

Ship To:

Bill To:
Unitil Energy Systems

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

Order Date:	Requisitioner:
5/28/2010	Joanne Robbins

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Account No. 12073-0005 UES Rate Case	N	102000001820307		$10,561.00	EA	$10,561.00
						Invoice Total:		$10,561.00

Invoice Number: 66687 **Invoice Amount:** $10,561.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Gary Epler 6/9/2010

AP Notes: Legal Services Rendered April 2010	
Vouchered by:	
Return Check to:	Payee
Voucher Month:	June

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

RECEIVED
ACCOUNTS PAYABLE

May 10, 2010
File # 012073-0005
Invoice # 66687

Page: 1

For Professional services rendered
Re: UES Base Rate Case

4/1/2010	SSG	e-mails to and from Mr. Stewart and Ms. Asbury regarding information to be included in petition; e-mailed Mr. Simpson regarding step adjustment information; reviewed draft prefiled testimony describing step adjustment
4/2/2010	SSG	reviewed step adjustment information provided by Mr. Simpson; phone conference with Mr. Simpson regarding same and regarding petition; revised petition; e-mail from Mr. Simpson regarding earnings attrition; phone conference with Attorney Epler regarding petition signatures; read and responded to Mr. Stewart's e-mails regarding revenue requirement, temporary rate effective date, rate of return and return on equity; revised petition to reflect information provided by Mr. Stewart; phone conference with Mr. Stewart regarding petition and cover letter
4/5/2010	SSG	revised petition; e-mails from Mr. Stewart regarding rate of return and earnings information; phone conference with Ms. McNamara regarding appropriate tariff references; revised petition to include Attorney Patch's edits; drafted cover letter for petition; reviewed PUC 1600 rules for filing requirements; e-mailed draft petition and cover letter to Mr. Stewart and Mr. Collin; e-mailed Mr. Stewart and Mr. Collin regarding confidentiality question
4/5/2010	DLP	reviewed draft of petition
4/6/2010	SSG	read updated Notice of Intent to File Rate Schedules
4/7/2010	SSG	began reviewing and editing Mr. Normand's prefiled testimony
4/7/2010	DLP	reviewed prefiled testimony
4/8/2010	SSG	read and responded to Mr. Stewart's e-mail regarding review of prefiled testimony; reviewed and edited Mr. Long's prefiled testimony; conference with Attorney Patch regarding Mr. Normand's prefiled testimony; reviewed Attorney Patch's edits to

10200000 1820307 63947 5/28/10 JTR

		Mr. Normand's prefiled testimony; began reviewing and editing Mr. Collin's prefiled testimony; reviewed PUC 1600 rules regarding formatting of schedules; continued editing Mr. Collin's prefiled testimony; reviewed Attorney Patch's edits to Mr. Long's prefiled testimony and revised it accordingly; e-mailed Mr. Long's and Mr. Normand's revised prefiled testimony to clients; reviewed and edited Mr. Meissner's prefiled testimony; phone conference with Mr. Stewart regarding rate schedules; finalized edits to Mr. Meissner's prefiled testimony and e-mailed same to clients; finished editing Mr. Collin's prefiled testimony and forwarded same to Attorney Patch; edited Dr. Hadaway's prefiled testimony and forwarded to Attorney Patch
4/8/2010	DLP	reviewed prefiled testimony; provided comments to Attorney Geiger
4/9/2010	SSG	reviewed Mr. Meissner's edited prefiled testimony and attachments; began reviewed Mr. Normand's prefiled testimony on rate design
4/9/2010	DLP	reviewed prefiled testimony; provided comments to Attorney Geiger; discussed with Attorney Geiger; reviewed and responded to emails
4/10/2010	SSG	reviewed Attorney Patch's edits to Mr. Normand's rate design testimony; researched RSA number of house bill referenced in Mr. Normand's testimony; edited Mr. Normand's testimony and e-mailed same to clients
4/10/2010	DLP	reviewed Normand prefiled testimony; sent email to Attorney Geiger
4/12/2010	SSG	reviewed documents from Mr. Stewart; edited petition and e-mailed same to Mr. Stewart; read and responded to Mr. Stewart's e-mail regarding petition and cover letter; reviewed and edited cover letter; e-mailed same to Mr. Stewart and Ms. Asbury
4/12/2010	DLP	reviewed draft of petition; provided comments to Attorney Geiger
4/13/2010	SSG	conducted legal research on temporary rate effective date; read and responded to Mr. Stewart's e-mail regarding confidentiality issues
4/15/2010	SSG	phone conferences with Attorney Epler and Mr. Bohan regarding CD containing rate case filing; phone conferences with Mr. Stewart regarding customer notice filed with petition; reviewed PUC rules regarding customer notice and discussed same with Mr. Stewart
4/21/2010	SSG	read and responded to Mr. Stewart's e-mail regarding customer notice
4/22/2010	SSG	drafted letter to PUC regarding replacement document for originally filed customer notice information; compiled electronic service list for docket; sent letter regarding replacement docket to service list; e-mail from Ms. Noonan regarding customer notice; e-mails to and from Mr. Stewart regarding Ms. Noonan's inquiry; responded to Ms. Noonan's e-mail regarding customer messages

		to each customer class
4/26/2010	SSG	read order suspending tariff and e-mailed Mr. Stewart regarding same
4/27/2010	SSG	drafted appearance and cover letter; e-mailed Mr. Stewart regarding same and regarding preliminary statement of position and procedural schedule; e-mail from Mr. Stewart regarding same; researched procedural schedule for prior rate case; developed draft procedural schedule; began drafting preliminary statement of position; reviewed filing for background information for preliminary statement of position
4/28/2010	SSG	continued drafting preliminary statement of position; reviewed Mr. Collin's prefiled testimony and schedules for preliminary statement of position; e-mailed draft procedural schedule and preliminary statement of position to Mr. Stewart with lengthy message regarding schedule references in Mr. Collin' s prefiled testimony
4/29/2010	SSG	read and responded to Mr. Stewart's e-mail regarding references to schedules in Mr. Collin's testimony

Susan S. Geiger
Douglas Patch

Total hours	
Legal Services	10,561.00

Total Legal Services and Disbursements	10,561.00
Unpaid Prior Balance	4,342.00
Total Now Due:	**14,903.00**

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

May 10, 2010
File # 012073-0005
Invoice # 66687

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

Please remit this page with your payment

Thank You

Re: UES Base Rate Case

Total Legal Services and Disbursements	10,561.00
Unpaid Prior Balance	4,342.00
Total Now Due:	**14,903.00**

Unitil

Batch: 108804371UPS
Requisition: 64750
Invoice: 67335
ACH

Ship To:

Bill To:
Unitil Energy Systems

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

Order Date:	Requisitioner:
6/17/2010	Megan Wallace

Line	Qty	Description	Tax	Allocation Acct Num	A-W-C	Dist. Amount	Unit	Sub
1	1	Professional Services rendered - UES Base Rate Case	N	102000001820307		$4,926.50	EA	$4,926.50

Invoice Total: $4,926.50

Invoice Number: 67335 **Invoice Amount:** $4,926.50
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 6/17/2010

AP Notes:	
Vouchered by:	[illegible]
Return Check to:	Payee
Voucher Month:	June

Req # 64750
CMW 6/17/10

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

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JUN 16 2010
ACCOUNTS PAYABLE

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

June 14, 2010
File # 012073-0005
Invoice # 67335

Page: 1

For Professional services rendered
Re: UES Base Rate Case

5/3/2010	SSG	read PSNH rate case settlement agreement; reviewed proposed procedural schedule from Staff and discussed same with Attorney Patch; e-mailed Mr. Stewart regarding issues with draft procedural schedule and regarding prehearing conference; e-mailed Attorney Fabrizio regarding proposed schedule
5/3/2010	DLP	discussed prehearing conference and upcoming technical session with Attorney Geiger
5/4/2010	SSG	reviewed revised procedural schedule sent by Attorney Fabrizio; e-mailed Mr. Stewart regarding same
5/6/2010	SSG	reviewed staff's second revised procedural schedule and forwarded same to Mr. Stewart
5/7/2010	SSG	reviewed preliminary statement of position; conference with clients; attended prehearing conference and technical session; read staff's draft report of technical session and e-mailed Attorney Epler regarding same; read Mr. Collin's e-mail regarding first quarter 2010 sales information
5/7/2010	DLP	attended prehearing conference and technical session
5/13/2010	SSG	reviewed secretarial letter regarding procedural schedule and forwarded same to Mr. Stewart
5/14/2010	SSG	reviewed OCA data requests; e-mailed Ms. Coates regarding data request responses; read customer complaint sent by Mr. Stewart; read staff's data requests; e-mailed Attorney Epler, Ms. Coates, Ms. Robbins and Mr. Stewart regarding same
5/19/2010	SSG	read and responded to Mr. Stewart's e-mail regarding how to deal with confidential responses to data requests; reviewed responses to data requests
5/19/2010	DLP	reviewed draft responses to data requests
5/20/2010	SSG	reviewed answers to data requests; conference with Attorney

		Patch regarding same; e-mailed Mr. Stewart with comments on and edits to data request answers
5/20/2010	DLP	reviewed drafts of responses to data requests; provided comments to and discussed with Attorney Geiger
5/21/2010	SSG	reviewed answers to data requests; phone conference with Mr. Stewart regarding answers to data requests
5/21/2010	DLP	reviewed final drafts of responses to data requests
5/26/2010	SSG	reviewed staff's temporary rate proposal; read and responded to Mr. Epler's e-mail regarding same
5/27/2010	SSG	attended technical session on temporary rates
5/28/2010	SSG	phone conference with Attorney Epler regarding meeting with staff to discuss temporary rate settlement

Susan S. Geiger
Douglas Patch

Total hours

Legal Services 4,926.50

Payments since last statement

5/21/2010	Payment	3,191.50
	Sub-total Payments:	3,191.50

Total Legal Services and Disbursements	4,926.50
Unpaid Prior Balance	11,711.50
Total Now Due:	**16,638.00**

Approved for Payment
10 20 00 00 182 03 07 $4,926.50
6-16-10

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Tax ID #02-0279815

June 14, 2010
File # 012073-0005
Invoice # 67335

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

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Thank You

Re: UES Base Rate Case

Total Legal Services and Disbursements	4,926.50
Unpaid Prior Balance	11,711.50
Total Now Due:	**16,638.00**

Unitil

Batch: 108804625UPS
Requisition: 66397
Invoice: 68115
ACH

Ship To:

Bill To:
Unitil Energy Systems

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

Order Date:	Requisitioner:
7/28/2010	Catherine MacArthur

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	File 012073-0005	N	102000001820307		$826.00	EA	$826.00

Invoice Total: $826.00

Invoice Number: 68115 **Invoice Amount:** $826.00

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

Approvals:
1 - Gary Epler 8/10/2010

AP Notes: June Legal Services	
Vouchered by:	JN
Return Check to:	Payee
Voucher Month:	Aug

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JUL 26 2010
BY: .....

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

July 22, 2010
File # 012073-0005
Invoice # 68115

Page: 1

AUG 10

For Professional services rendered
Re: UES Base Rate Case

6/2/2010	SSG	read draft letter from Attorney Fabrizio to Ms. Howland regarding filing of settlement agreement; e-mailed Attorney Epler regarding same; phone conference with Attorney Epler regarding settlement on temporary rates
6/3/2010	SSG	reviewed draft settlement agreement from Attorney Fabrizio and e-mailed Mr. Epler regarding same
6/4/2010	SSG	read OCA's edits to draft settlement agreement; read Attorney Epler's edits to draft settlement agreement; edited draft settlement agreement and forwarded same to Attorney Epler; reviewed additional edits to settlement agreement made by Attorney Epler; conference call with Attorney Epler, Attorney Hatfield, Attorney Fabrizio and Mr. Mullen to finalize settlement agreement and discuss arrangements for filing same
6/8/2010	SSG	e-mails from Attorneys Epler, Hatfield and Fabrizio regarding process for hearing on temporary rate settlement
6/9/2010	SSG	e-mailed Attorney Epler regarding hearing process; e-mail from Attorney Fabrizio regarding questions for panelists at hearing on temporary rate settlement agreement; phone conference with Attorney Epler regarding same
6/10/2010	SSG	attended temporary rate hearing
6/23/2010	SSG	reviewed staff's data requests; read and responded to Mr. Stewart's e-mails regarding schedules for answering data requests; e-mail to Mr. Stewart regarding legal review of data requests
6/30/2010	SSG	e-mails from Attorney Epler and Attorney Fabrizio regarding clarification of temporary rate order description of how rate increase would be assessed on each customer class

10 20 00 00 1820307

OM
7-28-2010

66397

Orr & Reno

Susan S. Geiger

Total hours	
Legal Services	826.00

Payments since last statement

6/16/2010	Payment	11,711.50
6/30/2010	Payment	4,926.50
	Sub-total Payments:	16,638.00

Total Legal Services and Disbursements	826.00
Unpaid Prior Balance	0.00
Total Now Due:	**826.00**

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Tax ID #02-0279815

July 22, 2010
File # 012073-0005
Invoice # 68115

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

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Re: UES Base Rate Case

Total Legal Services and Disbursements	826.00
Unpaid Prior Balance	0.00
Total Now Due:	826.00

9/1

Unitil

Batch: 108804632UPS
Requisition: 66836
Invoice: 68570
ACH

Ship To:

Bill To:
Unitil Energy Systems

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

Order Date:	Requisitioner:
8/10/2010	Catherine MacArthur

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	File 012073-0005	N	102000001820307		$9,292.50	EA	$9,292.50

Invoice Total: $9,292.50

Invoice Number: 68570 **Invoice Amount:** $9,292.50

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

Approvals:
1 - Gary Epler 8/11/2010

AP Notes: July legal services/DE 10-055 UES Rate Case	
Vouchered by:	dr
Return Check to:	Payee
Voucher Month:	Aug

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

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ACCOUNTS PAYABLE

August 6, 2010
File # 012073-0005
Invoice # 68570

Page: 1

For Professional services rendered
Re: UES Base Rate Case

7/2/2010	SSG	reviewed OCA's additional set of data requests; conference with Attorney Patch regarding data requests
7/2/2010	DLP	sent, reviewed and responded to emails regarding responses to data requests due July 7
7/6/2010	DLP	reviewed draft responses to PUC Staff second set of data requests, provided comments by email to Fred Stewart
7/7/2010	SSG	conference with Attorney Patch regarding responses to data requests
7/7/2010	DLP	drafted and sent email with update on responses to data requests that have been reviewed; reviewed and responded to emails from Fred Stewart; discussed with Attorney Geiger
7/8/2010	SSG	e-mails from Mr. Stewart regarding Staff data requests
7/9/2010	SSG	conference with Attorney Patch regarding answers to data requests and whether to seek confidential treatment of certain financial information
7/9/2010	DLP	reviewed responses to second set of data requests from Staff and OCA; provided comments on responses to data requests; reviewed and responded to related emails
7/12/2010	DLP	reviewed responses to data requests; sent comments on responses by email
7/13/2010	DLP	reviewed and commented on responses to data requests from Staff and OCA; sent and responded to emails regarding same
7/14/2010	DLP	reviewed and provided comments on responses to data requests from Staff and OCA; sent and responded to emails
7/15/2010	DLP	reviewed drafts of responses to data requests; sent and respond to emails
7/16/2010	DLP	reviewed and provided comments on responses to data requests;

10 2000001820307 8/10/10 (cw) 36 668

		reviewed and responded to emails
7/19/2010	DLP	reviewed draft responses to OCA data requests; sent comments by email
7/20/2010	SSG	reviewed answers to data requests and e-mailed same to Mr. Stewart
7/21/2010	DLP	reviewed drafts of responses to data request from PUC Staff - set 3A; sent and responded to emails regarding same
7/23/2010	SSG	prepared documents for technical session; e-mails from Attorney Epler and Mr. Mullen regarding technical session schedule
7/27/2010	SSG	phone conference with Attorney Epler regarding technical session preparation
7/28/2010	SSG	attended technical session at PUC
7/29/2010	SSG	attended technical session at PUC

Susan S. Geiger
Douglas Patch

Total hours	
Legal Services	9,292.50

Total Legal Services and Disbursements	9,292.50
Unpaid Prior Balance	826.00
Total Now Due:	10,118.50

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

August 6, 2010
File # 012073-0005
Invoice # 68570

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

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Thank You

Re: UES Base Rate Case

Total Legal Services and Disbursements	9,292.50
Unpaid Prior Balance	826.00
Total Now Due:	**10,118.50**

Unitil

Batch: 108804839UPS
Requisition: 68435
Invoice: 69093
ACH

Ship To:

Bill To:
Unitil Energy Systems

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

Order Date:	Requisitioner:
9/22/2010	Catherine MacArthur

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	File 012073-0005	N	102000001820307		$1,858.50	EA	$1,858.50

Invoice Total: $1,858.50

Invoice Number: 69093 **Invoice Amount:** $1,858.50
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Gary Epler 9/27/2010

AP Notes: August legal services/DE 10-055 UES Rate Case	
Vouchered by:	[illegible]
Return Check to:	Payee
Voucher Month:	Sept

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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

September 7, 2010
File # 012073-0005
Invoice # 69093

Page: 1

For Professional services rendered
Re: UES Base Rate Case

8/2/2010	SSG	reviewed OCA technical session data requests and forwarded same to Mr. Stewart
8/6/2010	SSG	e-mail from Mr. Stewart regarding data request clarification; reviewed staff data request and e-mailed Ms. Fabrizio regarding clarification of same
8/9/2010	SSG	reviewed and edited draft answers (batches 1-4) to OCA's technical session data requests
8/12/2010	SSG	reviewed and edited draft answers (batches 5-8) to OCA's technical session data requests
8/13/2010	SSG	reviewed response to OCA question 3-3 and e-mailed clients regarding same; reviewed answer to OCA 3-1; reviewed original MHC 1-10 and compared it with revised data to be submitted as attachment to OCA 3-3; read and responded to e-mails from Ms. MacArthur regarding review of responses to staff's data requests; reviewed batch 1 responses and e-mailed clients regarding need to mark documents as confidential and regarding process for confidential treatment; began reviewing batch 2 of staff's data requests
8/14/2010	SSG	reviewed and edited draft answers to batches 2-4 of staff's data requests
8/16/2010	DLP	reviewed drafts of responses to data requests from Staff; sent email to clients with recommended changes
8/17/2010	SSG	reviewed list of data requests answered in batch 4; reviewed and edited responses to data requests in batches 6 and 7; e-mailed clients with comments on responses to data requests
8/18/2010	SSG	reviewed and edited batch 8 of staff's data requests; e-mailed clients regarding same; reviewed and edited batch 9 of staff's data requests; e-mailed clients regarding same

10200000 1820307 9.22.10 cm

Orr & Reno

8/19/2010	SSG	read and responded to Ms. MacArthur's e-mail regarding answers to OCA data request 3-4
8/20/2010	SSG	reviewed answers to OCA and Staff data requests

Susan S. Geiger
Douglas Patch

Legal Services 1,858.50

Payments since last statement

8/20/2010	Payment	826.00
9/3/2010	Payment	9,292.50
	Sub-total Payments:	10,118.50

Total Legal Services and Disbursements	1,858.50
Unpaid Prior Balance	0.00
Total Now Due:	1,858.50

11/17

Unitil

Batch: 108805009UPS
Requisition: 70009
Invoice: 70045
ACH

Ship To:

Bill To:
Unitil Energy Systems

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

Order Date:	Requisitioner:
10/29/2010	Catherine MacArthur

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	File 012073-0005	N	102000001820307		$914.50	EA	$914.50
						Invoice Total:		$914.50

Invoice Number: 70045 **Invoice Amount:** $914.50

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

Approvals:
1 - Gary Epler 11/2/2010

AP Notes: September legal services/DE 10-055 UES Rate Case	
Vouchered by:	JW
Return Check to:	Payee
Voucher Month:	Nov

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

October 22, 2010
File # 012073-0005
Invoice # 70045

Page: 1

For Professional services rendered
Re: UES Base Rate Case

9/23/2010	SSG	e-mail from Attorney Epler regarding Kingston substation costs; phone conference with Attorney Epler regarding technical session
9/26/2010	SSG	reviewed PUC website for staff's audit report; e-mailed Attorney Epler regarding same and regarding deadline for data requests to staff on audit report
9/27/2010	SSG	read and responded to e-mail from Attorney Epler regarding staff's audit report
9/28/2010	SSG	read staff's audit report
9/29/2010	SSG	phone conference with Attorney Epler regarding legal research on period for proforma adjustments to test; conducted research of PUC orders regarding proforma adjustments; phone conference with Attorney Epler regarding legal research

Susan S. Geiger

Legal Services **914.50**

Payments since last statement

10/6/2010	Payment	1,858.50
	Sub-total Payments:	1,858.50

10 20 00 00 182 03 07 10.29.10 CM 70009

Orr & Reno

Total Legal Services and Disbursements	914.50
Unpaid Prior Balance	0.00
Total Now Due:	914.50

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Tax ID #02-0279815

October 22, 2010
File # 012073-0005
Invoice # 70045

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

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Thank You

Re: UES Base Rate Case

Total Legal Services and Disbursements	914.50
Unpaid Prior Balance	0.00
Total Now Due:	**914.50**

Unitil

Batch: 108805173UPS
Requisition: 70959
Invoice: 70539
ACH

Ship To:

Bill To:
Unitil Energy Systems

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

Order Date:	Requisitioner:
11/18/2010	Catherine MacArthur

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	File 012073-0005	N	102000001820307		$2,197.75	EA	~~$2,197.75~~ 1283.25
						Invoice Total:		~~$2,197.75~~

Invoice Number: 70539 **Invoice Amount:** $ 1283.25 ~~$2,197.75~~

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

Approvals:
1 - Gary Epler 12/2/2010

AP Notes: October 2010 legal services/DE 10-055 UES Rate Case	
Vouchered by:	
Return Check to:	Payee
Voucher Month:	Dec

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

November 15, 2010
File # 012073-0005
Invoice # 70539

Page: 1

For Professional services rendered
Re: UES Base Rate Case

10/8/2010	SSG	reviewed procedural schedule for data response deadline; phone conference with Ms. MacArthur regarding same; reviewed data request responses
10/8/2010	DLP	reviewed emails regarding responses to data requests, reviewed docket schedule, discussed with Attorney Geiger
10/9/2010	DLP	reviewed responses to September 30 data requests, discussed with Attorney Geiger
10/10/2010	SSG	reviewed and edited answers to data requests; e-mailed Mr. Stewart and Ms. MacArthur regarding same
10/11/2010	SSG	read and responded to Ms. MacArthur's e-mails regarding questions on revisions to data responses; began reviewing answers to data requests
10/11/2010	DLP	reviewed responses to technical session data requests
10/12/2010	SSG	reviewed answers to data requests
10/13/2010	SSG	revised response to tech session data request and e-mailed clients regarding same
10/29/2010	SSG	phone conference with Attorney Epler regarding developments on Kingston substation and procedural schedule

Susan S. Geiger
Douglas Patch

Legal Services 1,283.25

10 20 00 00 182 03 07 11.18.10 cm 70959

Orr & Reno

Total Legal Services and Disbursements	1,283.25
Unpaid Prior Balance	914.50
Total Now Due:	2,197.75

paid
Aeh
11/17
JW

changed
Amt to
$ 1283.25

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

November 15, 2010
File # 012073-0005
Invoice # 70539

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

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Re: UES Base Rate Case

Total Legal Services and Disbursements	1,283.25
Unpaid Prior Balance	914.50
Total Now Due:	**2,197.75**

1/3

Unitil

Batch: 108805280UPS
Requisition: 72317
Invoice: 70972
ACH

Ship To:

Bill To:
Unitil Energy Systems

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

Order Date:	Requisitioner:
12/15/2010	Catherine MacArthur

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	File 012073-0005	N	102000001820307		$1,634.50	EA	$1,634.50

Invoice Total: $1,634.50

Invoice Number: 70972 **Invoice Amount:** $1,634.50
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Gary Epler 12/21/2010

AP Notes: November 2010 legal services/DE 10-055 UES Rate Case	
Vouchered by:	JN
Return Check to:	Payee
Voucher Month:	Dec

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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, 2010
File # 012073-0005
Invoice # 70972

Page: 1

For Professional services rendered
Re: UES Base Rate Case

11/11/2010	SSG	reviewed Mr. Mullen's prefiled testimony
11/14/2010	SSG	reviewed prefiled testimonies of Wilson, McCluskey and Cunningham
11/15/2010	SSG	reviewed Cannata prefiled testimony; conference call with clients and consultants regarding data requests to propound on staff and OCA
11/17/2010	SSG	read data requests propounded on Commission staff
11/22/2010	BBP	reviewed PUC docket book entries, prefiled testimony and attachments; prepared document binders for technical session

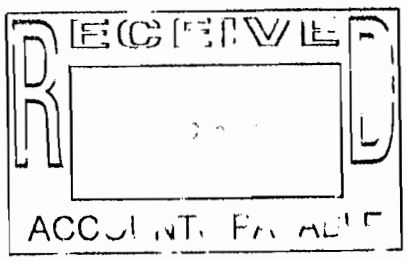
Susan S. Geiger
Bonnie B. Packard

Total hours

Legal Services 1,634.50

Payments since last statement

11/19/2010	Payment	914.50
	Sub-total Payments:	914.50



Total Legal Services and Disbursements	1,634.50
Unpaid Prior Balance	1,283.25
Total Now Due:	**2,917.75**

1020 0000 1820307 12-15-10 72317 182.03.07

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Tax ID #02-0279815

December 6, 2010
File # 012073-0005
Invoice # 70972

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

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Re: UES Base Rate Case	Total Legal Services and Disbursements	1,634.50
	Unpaid Prior Balance	1,283.25
	Total Now Due:	**2,917.75**

2/7

Unitil

Batch: 108805395UPS
Requisition: 73911
Invoice: 71620
ACH

Ship To:

Bill To:
Unitil Energy Systems

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

Order Date:	Requisitioner:
1/13/2011	Catherine MacArthur

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	File 012073-0005	N	102000001820307		$2,212.50	EA	$2,212.50

Invoice Total: $2,212.50

Invoice Number: 71620 **Invoice Amount:** $2,212.50
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Gary Epler 1/17/2011

AP Notes: December 2010 legal services/DE 10-055 UES Rate Case	
Vouchered by:	JN
Return Check to:	Payee
Voucher Month:	Jan

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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

January 10, 2011
File # 012073-0005
Invoice # 71620

Page: 1

For Professional services rendered
Re: UES Base Rate Case

18

12/7/2010	SSG	phone conference with Attorney Epler regarding settlement and outline of issues for discussion at technical session
12/8/2010	SSG	attended technical session
12/9/2010	SSG	reviewed Mr. Letourneau's responses to technical session data requests and e-mailed clients regarding same; read and responded to Mr. Letourneau's e-mail regarding his answers to data requests
12/10/2010	SSG	read and responded to Mr. Letourneau's e-mail regarding responses to data requests
12/13/2010	SSG	reviewed Mr. Chong's response to data request; e-mailed Mr. Chong regarding same; reviewed technical session notes to determine list of data requests; assembled answers to technical session data requests; e-mailed clients regarding same; e-mail from Mr. Letourneau regarding his responses to data requests; e-mail from Mr. Collin regarding response to data request 2-1; created electronic documents for responses to data requests; e-mailed final versions of responses to clients; read and responded to e-mail from Ms. Asbury regarding rebuttal testimony deadline; obtained discovery service list; e-mailed responses to data requests to service list

Susan S. Geiger

Legal Services 2,212.50

1020 00 00 182 0307 1-13-11 73911

Orr & Reno

Payments since last statement

12/15/2010	Payment	1,283.25
1/6/2011	Payment	1,634.50
	Sub-total Payments:	2,917.75

Total Legal Services and Disbursements	2,212.50
Unpaid Prior Balance	0.00
Total Now Due:	**2,212.50**

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 10, 2011
File # 012073-0005
Invoice # 71620

Please remit this page with your payment

Thank You

Re: UES Base Rate Case	Total Legal Services and Disbursements	2,212.50
	Unpaid Prior Balance	0.00
	Total Now Due:	**2,212.50**

Reg # 15
mw 3/14/11

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

February 4, 2011
File # 012073-0005
Invoice # 72068

Page: 1

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

For Professional services rendered
Re: UES Base Rate Case

1/4/2011	SSG	e-mails to and from Attorney Epler regarding status of settlement negotiations and procedural schedule
1/6/2011	SSG	e-mails from Attorneys Epler, Hatfield and Fabrizio regarding procedural schedule
1/19/2011	SSG	attended settlement conference with clients, Commission Staff and Office of Consumer Advocate
1/20/2011	SSG	attended settlement conference with clients, Staff and Office of Consumer Advocate
1/21/2011	SSG	e-mail from Attorney Epler regarding revised revenue requirement; reviewed detailed summary of components comprising revised revenue requirement
1/31/2011	SSG	began reviewing settlement agreement

Susan S. Geiger

Legal Services 2,330.50

Disbursements on your behalf:

Travel

Total Disbursements

10 20 00 00 182 0307

Orr & Reno

Total Legal Services and Disbursements	2,332.00
Unpaid Prior Balance	2,212.50
Total Now Due:	**4,544.50**

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

February 4, 2011
File # 012073-0005
Invoice # 72068

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

Please remit this page with your payment

Thank You

Re: UES Base Rate Case	Total Legal Services and Disbursements	2,332.00
	Unpaid Prior Balance	2,212.50
	Total Now Due:	**4,544.50**

Req # 76237
ma 3/14/11

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

March 8, 2011
File # 012073-0005
Invoice # 72711

Page: 1

For Professional services rendered
Re: UES Base Rate Case

2/8/2011	SSG	reviewed draft settlement agreement to prepare for conference call; conference call with clients, Staff and OCA regarding draft settlement agreement	
	Susan S. Geiger	Legal Services	472.00

Payments since last statement

2/9/2011	Payment	826.50
2/14/2011	Payment	1,386.00
	Sub-total Payments:	2,212.50

Total Legal Services and Disbursements	472.00
Unpaid Prior Balance	2,332.00
Total Now Due:	**2,804.00**

10 20 00 00 182 03 07

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

March 8, 2011
File # 012073-0005
Invoice # 72711

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

Please remit this page with your payment

Thank You

Re: UES Base Rate Case

Total Legal Services and Disbursements	472.00
Unpaid Prior Balance	2,332.00
Total Now Due:	**2,804.00**

Tab 2

Unitil

Batch: 102803986UPS
Requisition: 61650
Invoice: 3461
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
FINANCO INC.
P.O. BOX 26542
AUSTIN, TX 78755-0000

Order Date:	Requisitioner:
4/6/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Service provided for NH 2010 Rate Case	N	102000001820307		$3,800.00	EA	$3,800.00

Invoice Total: $3,800.00

Invoice Number: 3461 **Invoice Amount:** $3,800.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Karen Asbury 4/6/2010

AP Notes:	
Vouchered by:	Jn
Return Check to:	Payee
Voucher Month:	april

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

Karen Asbury
Director, Regulatory Services
Unitil Energy Systems
6 Liberty Lane West
Hampton, NH 03842

Req# 61650
ma 4/6/10

Invoice Date: 2/28/2010
Invoice #: 3461

In Reference To: New Hampshire 2010 Rate Case

Service	Description of Work	Date	Hours/Qty	Rate	Amount
Heidebrecht	ROE TESTIMONY	2/2/2010			
Hadaway	ROE TESTIMONY	2/15/2010			
Hadaway	ROE TESTIMONY	2/22/2010			
Hadaway	ROE TESTIMONY	2/23/2010			
Hadaway	ROE TESTIMONY	2/24/2010			

RECEIVED
APR - 7 2010
ACCOUNTS PAYABLE

Please Remit To:

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

Total	$3,800.00
Balance Due	$3,800.00

Thank you for the opportunity to be of service.

5/14

Unitil

Batch: 102804185UPS
Requisition: 63204
Invoice: 3472
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
FINANCO INC.
P.O. BOX 26542
AUSTIN, TX 78755-0000

Order Date:	Requisitioner:
5/11/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
1	1	UES Rate Case	N	102000001820307		$12,200.00	EA	$12,200.00

Invoice Total: $12,200.00

Invoice Number: 3472 **Invoice Amount:** $12,200.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Karen Asbury 5/12/2010

AP Notes: Please pay ASAP	
Vouchered by:	JN
Return Check to:	Payee
Voucher Month:	May

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

Karen Asbury
Director, Regulatory Services
Unitil Energy Systems
6 Liberty Lane West
Hampton, NH 03842

Req# 63204
MW 5/11/10

Invoice Date: 3/31/2010
Invoice #: 3472

In Reference To: New Hampshire 2010 Rate Case

Service	Description of Work	Date	Hours/Qty	Rate	Amount
Hadaway	ROE TESTIMONY	3/2/2010			
Hadaway	ROE TESTIMONY	3/3/2010			
Hadaway	ROE TESTIMONY	3/4/2010			
Hadaway	ROE TESTIMONY	3/7/2010			
Hadaway	ROE TESTIMONY	3/9/2010			
Hadaway	ROE TESTIMONY	3/10/2010			
Hadaway	ROE TESTIMONY	3/18/2010			
Hadaway	ROE TESTIMONY	3/19/2010			
Heidebrecht	ROE analysis & exhibits	3/22/2010			
Heidebrecht	ROE analysis & exhibits	3/24/2010			
Hadaway	ROE TESTIMONY	3/24/2010			
Heidebrecht	ROE analysis & exhibits	3/25/2010			
Hadaway	ROE TESTIMONY	3/29/2010			
Heidebrecht	ROE analysis & exhibits	3/30/2010			
	Update of comparable co characteristics	3/31/2010			

Please Remit To:

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

Total	$12,200.00
Balance Due	$12,200.00

Thank you for the opportunity to be of service.

7/16

Unitil

Batch: 102804452UPS
Requisition: 65494
Invoice: 3482
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
FINANCO INC.
P.O. BOX 26542
AUSTIN, TX 78755-0000

Order Date:	Requisitioner:
7/7/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Testimony & exhibits In reference to New Hampshire 2010 Rate Case	N	102000001820307		$6,700.00	EA	$6,700.00

Invoice Total: $6,700.00

Invoice Number: 3482 **Invoice Amount:** $6,700.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Karen Asbury 7/7/2010

AP Notes:	
Vouchered by:	on
Return Check to:	Payee
Voucher Month:	July

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

Karen Asbury
Director, Regulatory Services
Unitil Energy Systems
6 Liberty Lane West
Hampton, NH 03842

Req# 65494
MW 7/7/10

Invoice Date: 4/30/2010
Invoice #: 3482

In Reference To: New Hampshire 2010 Rate Case

Service	Description of Work	Date	Hours/Qty	Rate	Amount
Heidebrecht	ROE testimony & exhibits	4/1/2010			
Hadaway	ROE TESTIMONY	4/2/2010			
Hadaway	ROE TESTIMONY	4/6/2010			
Hadaway	ROE TESTIMONY	4/7/2010			
Heidebrecht	ROE analysis & exhibits	4/8/2010			
Heidebrecht	ROE analysis & exhibits	4/9/2010			
Heidebrecht	ROE analysis & exhibits	4/13/2010			
Heidebrecht	ROE analysis & exhibits	4/16/2010			
	Mary, please process. UES rate case 10.20.0000.182.03.07 Thanks Karen				

Please Remit To:

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

Total	$6,700.00
Balance Due	$6,700.00

Thank you for the opportunity to be of service.

9/3

Unitil

Batch: 102804709UPS
Requisition: 67673
Invoice: 3508
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
FINANCO INC.
P.O. BOX 26542
AUSTIN, TX 78755-0000

Order Date:	Requisitioner:
8/31/2010	Megan Wallace

Line	Qty	Description	Tax	Allocation Acct Num	A-W-C	Dist. Amount	Unit	Sub
1	1	In reference to NH 2010 Rate Case	N	102000001820307		$8,500.00	EA	$8,500.00

Invoice Total: $8,500.00

Invoice Number: 3508 **Invoice Amount:** $8,500.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Karen Asbury 8/31/2010

AP Notes:	
Vouchered by:	Jr
Return Check to:	Payee
Voucher Month:	Sept

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

Karen Asbury
Director, Regulatory Services
Unitil Energy Systems
6 Liberty Lane West
Hampton, NH 03842

Req# 67673
MW 8/31/10

Invoice Date: 7/31/2010
Invoice #: 3508

In Reference To: New Hampshire 2010 Rate Case

Service	Description of Work	Date	Hours/Qty	Rate	Amount
Heidebrecht	Data request responses	7/9/2010			
Hadaway	RESPONSE TO OCA DATA REQUESTS	7/12/2010			
Heidebrecht	Data request responses	7/13/2010			
Hadaway	RESPONSE TO OCA DATA REQUESTS	7/14/2010			
Heidebrecht	Data request responses	7/15/2010			
Hadaway	RESPONSES TO STAFF DATA REQUESTS	7/15/2010			
Heidebrecht	Data request responses	7/16/2010			
Hadaway	RESPONSES TO STAFF DATA REQUESTS	7/18/2010			
Heidebrecht	Data request responses	7/19/2010			

RECEIVED
SEP - 1 2010
ACCOUNTS PAYABLE

Please Remit To:

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

Total	$8,500.00
Balance Due	$8,500.00

Thank you for the opportunity to be of service.

Unitil

Batch: 102805421UPS
Requisition: 74222
Invoice: 3545
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
FINANCO INC.
P.O. BOX 26542
AUSTIN , TX 78755-0000

Order Date:	Requisitioner:
1/21/2011	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	New Hampshire 2010 Rate Case	N	102000001820307		$7,600.00	EA	$7,600.00
						Invoice Total:		$7,600.00

Invoice Number:	3545	Invoice Amount:	$7,600.00
Releasing Group:	N/A	Receiving Group:	N/A
Approvals:	1 - Karen Asbury	1/21/2011	

AP Notes:	
Vouchered by:	JN
Return Check to:	Payee
Voucher Month:	Jan

Req # 71020
GMW 1/21/11

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

Karen Asbury
Director, Regulatory Services
Unitil Energy Systems
6 Liberty Lane West
Hampton, NH 03842

Invoice Date: 11/30/2010
Invoice #: 3545

In Reference To: New Hampshire 2010 Rate Case

Service	Description of Work	Date	Hours/Qty	Rate	Amount
Hadaway	REVIEW FILINGS	11/6/2010			
Hadaway	REBUTTAL TESTIMONY	11/9/2010			
Hadaway	REBUTTAL TESTIMONY	11/12/2010			
Heidebrecht	Rebuttal exhibits	11/15/2010			
Hadaway	CONF CALL/REBUTTAL TESTIMONY	11/15/2010			
Hadaway	REBUTTAL TESTIMONY	11/18/2010			
Heidebrecht	Rebuttal exhibits	11/23/2010			
Heidebrecht	Rebuttal exhibits	11/30/2010			

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JAN 24 2011
ACCOUNTS PAYABLE

Please Remit To:

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

Total	$7,600.00
Balance Due	$7,600.00

Thank you for the opportunity to be of service.

1/28

Unitil

Batch: 102805421UPS
Requisition: 74221
Invoice: 3556
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
FINANCO INC.
P.O. BOX 26542
AUSTIN, TX 78755-0000

Order Date:	Requisitioner:
1/21/2011	Megan Wallace

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	New Hampshire 2010 Rate Case	N	102000001820307		$5,400.00	EA	$5,400.00

Invoice Total: $5,400.00

Invoice Number:	3556	Invoice Amount:	$5,400.00
Releasing Group:	N/A	Receiving Group:	N/A
Approvals:	1 - Karen Asbury	1/21/2011	

AP Notes:	
Vouchered by:	JN
Return Check to:	Payee
Voucher Month:	Jan

Chg # 71001
Redacted

GMW 1/21/11

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

Karen Asbury
Director, Regulatory Services
Unitil Energy Systems
6 Liberty Lane West
Hampton, NH 03842

Invoice Date: 12/31/2010
Invoice #: 3556

In Reference To: New Hampshire 2010 Rate Case

Service	Description of Work	Date	Hours/Qty	Rate	Amount
Heidebrecht	Update ROE database	12/2/2010			
Hadaway	REBUTTAL TESTIMONY	12/2/2010			
Heidebrecht	Update ROE database	12/3/2010			
Hadaway	REBUTTAL TESTIMONY	12/3/2010			
Heidebrecht	ROE testimony & exhibits	12/6/2010			

RECEIVED
JAN 2 4 2011
ACCOUNTS PAYABLE

Please Remit To:

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

Total	$5,400.00
Balance Due	$5,400.00

Thank you for the opportunity to be of service.

Tab 3

Unitil

Batch: 102803849UPS
Requisition: 60350
Invoice: 02/28/10
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
MOONSTONE CONSULTING LLC
4547 LAKE IN THE WOODS DR
SPRING HILL, FL 34607

Order Date:	Requisitioner:
3/5/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	UES Electric Rate Case Billing for February 2010	N	102000001820307		$17,485.00	EA	$17,485.00

Invoice Total: $17,485.00

Invoice Number: 02/28/10 **Invoice Amount:** $17,485.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 3/5/2010

AP Notes:	
Vouchered by:	jr
Return Check to:	Payee
Voucher Month:	Mar

MOONSTONE CONSULTING LLC

Regulatory and Management Consultants

Req # 60350
3/5/10

February 28, 2010

Fredrick J. Stewart
Manager Regulatory Services
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842

Dear Fred,

Attached is the February 2010 billing covering professional services amounting to $17,485.00, for the preparation of th[redacted]

If there any questions, please do not hesitate to call.

Best regards,

L. M. DiValentino
President

RECEIVED
ACCOUNTS PAYABLE

APPROVED FOR PAYMENT

10 20 00 00 182 03 07 $17,485.00

3-4-10

4547 Lake In The Woods Drive • Spring Hill, FL 34607 • Phone: 352-592-9736 • Fax: 352-592-9799

Moonstone Consulting LLC
4547 Lake In the Woods Drive
Spring Hill , FL 34607
Phone 352-592-9736
Federal Id #25-1923941

Unitil Corporation
UES Rate Case Filing
Billing For the Month of February 2010
Attention: Frederick J Stewart

Hourly Rate $

Date	Activity Description	Hours Spent: Peter W. Hall	Hours Spent: Charles Dickson	Hours Spent: L. Mario DiValentino	Billing Amount: Peter W. Hall	Billing Amount: Charles Dickson	Billing Amount: L. Mario DiValentino	Electric Operation Total
2/1/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							
2/2/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							
2/5/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							
2/6/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							
2/7/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							
2/8/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							
2/9/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							
2/10/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							
2/11/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							
2/11/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							
2/12/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							
2/15/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							
2/16/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							

Moonstone Consulting LLC
4547 Lake in the Woods Drive
Spring Hill , FL 34607
Phone 352-592-9736
Federal Id #25-1923941

Unitil Corporation
UES Rate Case Filing
Billing For the Month of February 2010
Attention: Frederick J Stewart

Hourly Rate $

Date	Activity Description	Hours Spent: Peter W. Hall	Hours Spent: Charles Dickson	Hours Spent: L. Mario DiValentino	Billing Amount: Peter W. Hall	Billing Amount: Charles Dickson	Billing Amount: L. Mario DiValentino	Electric Operation Total
2/17/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							
2/20/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							
2/22/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							
2/23/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							
2/24/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							
2/25/2010	Revised and updated UES electric model for 2009 test year data; populated electric and gas models as information becomes available; prepare data set and begin historical trending analysis; prepare data request and review information provided							
	Billing For the Month of February 2010				$ 4,275.00	$ 12,285.00	$ 925.00	$ 17,485.00
	Total Out-of-Pocket							

Unitil

Batch: 102804158UPS
Requisition: 63014
Invoice: 03-31-10
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
MOONSTONE CONSULTING LLC
4547 LAKE IN THE WOODS DR
SPRING HILL, FL 34607

Order Date:	Requisitioner:
5/6/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Professional Services provided in preparation of the UES Electric Rate Case	N	102000001820307		$24,447.50	EA	$24,447.50

Invoice Total: $24,447.50

Invoice Number: 03-31-10 **Invoice Amount:** $24,447.50
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 5/6/2010

AP Notes: Please pay ASAP	
Vouchered by:	
Return Check to:	Payee
Voucher Month:	May

MOONSTONE CONSULTING LLC

Regulatory and Management Consultants

Reg# 63014
(mu) 5/6/10

March 31, 2010

Fredrick J. Stewart
Manager Regulatory Services
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842

Dear Fred,

Attached is the March 2010 billing covering professional services amounting to $24,447.50, for the preparation of the UES Electric rate case.

If there any questions, please do not hesitate to call.

Best regards,

L. M. DiValentino
President

RECEIVED
ACCOUNTS PAYABLE

APPROVED FOR PAYMENT
10 20 00 00 182 03 07 $24,447.50
5-6-10

4547 Lake In The Woods Drive • Spring Hill, FL 34607 • Phone: 352-592-9736 • Fax: 352-592-9799

UES
Bid vs. Actual
Summary

		Average Hourly Rate
Bid Amount		
Hours		
Pre-filing Amount	$	
Billed Amount		
January/February		
Hours		
Amount		
March		
March Hours		
Amount		
Total Billings		
March Hours		
Amount		
Variance (Over)/Under Bid		
Hour Variance		
Dollar Variance		

Moonstone Consulting LLC
4547 Lake in the Woods Drive
Spring Hill , FL 34607
Phone 352-592-9736
Federal Id #25-1923941

Unitil Corporation
UES Rate Case Filing
Billing For the Month of March 2010
Attention: Frederick J Stewart

Hourly Rate $

Date	Activity Description	Hours Spent: Peter W. Hall	Hours Spent: Charles Dickson	Hours Spent: L. Mario DiValentino	Billing Amount: Peter W. Hall	Billing Amount: Charles Dickson	Billing Amount: L. Mario DiValentino	Electric Operation Total
3/1/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/2/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/3/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/4/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/5/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/8/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/9/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							

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Spring Hill , FL 34607
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Federal Id #25-1923941

Unitil Corporation
UES Rate Case Filing
Billing For the Month of March 2010
Attention: Frederick J Stewart

Hourly Rate $

Date	Activity Description	Hours Spent: Peter W. Hall	Hours Spent: Charles Dickson	Hours Spent: L. Mario DiValentino	Billing Amount: Peter W. Hall	Billing Amount: Charles Dickson	Billing Amount: L. Mario DiValentino	Electric Operation Total
3/10/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/11/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/12/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/15/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/16/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/17/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/18/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							

Moonstone Consulting LLC
4547 Lake in the Woods Drive
Spring Hill, FL 34607
Phone 352-592-9736
Federal Id #25-1923941

Unitil Corporation
UES Rate Case Filing
Billing For the Month of March 2010
Attention: Frederick J Stewart

Hourly Rate $

Date	Activity Description	Hours Spent: Peter W. Hall	Hours Spent: Charles Dickson	Hours Spent: L. Mario DiValentino	Billing Amount: Peter W. Hall	Billing Amount: Charles Dickson	Billing Amount: L. Mario DiValentino	Electric Operation Total
3/19/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/20/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/22/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/23/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/24/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/25/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/26/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							

Moonstone Consulting LLC
4547 Lake in the Woods Drive
Spring Hill , FL 34607
Phone 352-592-9736
Federal Id #25-1923941

Unitil Corporation
UES Rate Case Filing
Billing For the Month of March 2010
Attention: Frederick J Stewart

Hourly Rate $

Date	Activity Description	Hours Spent: Peter W. Hall	Hours Spent: Charles Dickson	Hours Spent: L. Mario DiValentino	Billing Amount: Peter W. Hall	Billing Amount: Charles Dickson	Billing Amount: L. Mario DiValentino	Electric Operation Total
3/27/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
3/28/2010	Comprehensive line by line review of UES Revenue Requirement Rate Case Exhibits and worksheets. Prepare and review data requests including income tax calculation. Determine proforma adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing							
	Billing For the Month of March 2010							
	Total Out-of-Pocket							

Unitil

Batch: 102804609UPS
Requisition: 66677
Invoice: UES Inv 08/01/10
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
MOONSTONE CONSULTING LLC
4547 LAKE IN THE WOODS DR
SPRING HILL, FL 34607

Order Date:	Requisitioner:
8/5/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	July 2010 Profession services for discovery responses re: UES Elec Rate Case	N	102000001820307		$3,327.50	EA	$3,327.50

Invoice Total: $3,327.50

Invoice Number: UES Inv 08/01/10 **Invoice Amount:** $3,327.50
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 8/5/2010

AP Notes:	
Vouchered by:	Jr
Return Check to:	Payee
Voucher Month:	Aug

MOONSTONE CONSULTING LLC

Regulatory and Management Consultants

Req # 66677
MW 8/5/10

August 1, 2010

Fredrick J. Stewart
Manager Regulatory Services
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842

Dear Fred,

Attached is the July 2010 billing covering professional services amounting to $3,327.50, for the discovery responses associated with of the UES Electric rate case.

If there any questions, please do not hesitate to call.

Best regards,

Mario

L. M. DiValentino
President

APPROVED FOR PAYMENT
10 20 00 00 182 03 07 $3,327.50
8-5-10

4547 Lake In The Woods Drive • Spring Hill, FL 34607 • Phone: 352-592-9736 • Fax: 352-592-9799

Moonstone Consulting LLC
4547 Lake In the Woods Drive
Spring Hill , FL 34607
Phone 352-592-9736
Federal Id #25-1923941

Unitil Corporation
UES Rate Case Filing
Billing For the Month ofJuly 2010
Attention: Frederick J Stewart

Hourly Rate $

Date	Activity Description	Hours Spent: Peter W. Hall	Hours Spent: Charles Dickson	Hours Spent: L. Mario DiValentino	Billing Amount: Peter W. Hall	Billing Amount: Charles Dickson	Billing Amount: L. Mario DiValentino	Electric Operation Total
7/6/2010	Review, input and preparation to data discovery							
7/14/2010	Review, input and preparation to data discovery							
7/15/2010	Review, input and preparation to data discovery							
7/16/2010	Review, input and preparation to data discovery							

Billing For the Month ofJuly 2010
Total Out-of-Pocket

9/24

Unitil

Batch: 102804789UPS
Requisition: 68323
Invoice: UES 9-1-10
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
MOONSTONE CONSULTING LLC
4547 LAKE IN THE WOODS DR
SPRING HILL, FL 34607

Order Date:	Requisitioner:
9/20/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	Professional services - UES Rate Case for August 2010	N	102000001820307		$3,962.50	EA	$3,962.50

Invoice Total: $3,962.50

Invoice Number: UES 9-1-10 **Invoice Amount:** $3,962.50
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 9/20/2010

AP Notes:	
Vouchered by:	JN
Return Check to:	Payee
Voucher Month:	Sept

MOONSTONE CONSULTING LLC

Regulatory and Management Consultants

Req # 68323
mw 9/20/10

September 1, 2010

Fredrick J. Stewart
Manager Regulatory Services
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842

Dear Fred,

Attached is the August 2010 billing covering professional services amounting to $3,962.50, for the discovery responses associated with of the UES Electric rate case.

If there any questions, please do not hesitate to call.

Best regards,

L. M. DiValentino
President

RECEIVED
SEP 21 2010
ACCOUNTS PAYABLE

APPROVED FOR PAYMENT

10 20 00 00 182 0307 $3,962.50

9-20-10

4547 Lake In The Woods Drive • Spring Hill, FL 34607 • Phone: 352-592-9736 • Fax: 352-592-9799

Moonstone Consulting LLC
4547 Lake in the Woods Drive
Spring Hill, FL 34607
Phone 352-592-9736
Federal Id #25-1923941

Unitil Corporation
UES Rate Case Filing
Billing For the Month of August 2010
Attention: Frederick J Stewart

Hourly Rate $

Date	Activity Description	Hours Spent: Peter W. Hall	Hours Spent: Charles Dickson	Hours Spent: L. Mario DiValentino	Billing Amount: Peter W. Hall	Billing Amount: Charles Dickson	Billing Amount: L. Mario DiValentino	Electric Operation Total
8/2/2010	Review, input and preparation of data discovery responses							
8/3/2010	Review, input and preparation of data discovery responses							
8/4/2010	Review, input and preparation of data discovery responses							
8/5/2010	Review, input and preparation of data discovery responses							
8/8/2010	Review, input and preparation of data discovery responses							
8/9/2010	Review, input and preparation of data discovery responses							
8/10/2010	Review, input and preparation of data discovery responses							

Billing For the Month of August 2010
Total Out-of-Pocket

 12/17

Unitil

Batch: 102805238UPS
Requisition: 72146
Invoice: 120510
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
MOONSTONE CONSULTING LLC
4547 LAKE IN THE WOODS DR
SPRING HILL, FL 34607

Order Date:	Requisitioner:
12/13/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	Professional services provided during October 2010 on UES Electric Rate Case	N	102000001820307 ✓		$585.00	EA	$585.00

Invoice Total: $585.00

Invoice Number:	120510	**Invoice Amount:**	$585.00
Releasing Group:	N/A	**Receiving Group:**	N/A
Approvals:	1 - Frederick Stewart	12/13/2010	

AP Notes:	
Vouchered by:	Jn
Return Check to:	Payee
Voucher Month:	Dec

MOONSTONE CONSULTING LLC

Regulatory and Management Consultants

Req # 72146
MW 12/13/10

December 5, 2010

Fredrick J. Stewart
Manager Regulatory Services
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842

Dear Fred,

Attached is the October 2010 billing covering professional services amounting to $585.00, for the discovery responses associated with of the UES Electric rate case.

If there any questions, please do not hesitate to call.

Best regards,

Mario

L. M. DiValentino
President

RECEIVED
DEC 13 2010
ACCOUNTS PAYABLE

APPROVED FOR PAYMENT

10 20 00 00 182 03 07 $585.00

F/A 12-10-10

4547 Lake In The Woods Drive • Spring Hill, FL 34607 • Phone: 352-592-9736 • Fax: 352-592-9799

Moonstone Consulting LLC
4547 Lake in the Woods Drive
Spring Hill , FL 34607
Phone 352-592-9736
Federal Id #25-1923941

Unitil Corporation
UES Rate Case Filing
Billing For the Month of October 2010
Attention: Frederick J Stewart

Hourly Rate $

Date	Activity Description	Hours Spent Peter W. Hall	Hours Spent Charles Dickson	Hours Spent L Mario DiValentino	Billing Amount Peter W. Hall	Billing Amount Charles Dickson	Billing Amount L Mario DiValentino	Electric Operation Total
10/5/2010	Review, input and preparation of data discovery responses re: techenical conference requests							
10/27/2010	Review and input to Unitil summary response							
	Billing For the Month of October 2010							
	Total Out-of-Pocket							
					$ -	$ 585.00	$ -	$ 585.00

Tab 4
Marginal Cost Study/Rate Design

Unitil

Batch: 102803861UPS
Requisition: 60505
Invoice: 20100327
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
MANAGEMENT APPLICATIONS
CONSULTING INC.
1103 ROCKY DR
STE 201
READING, PA 19609

Order Date:	Requisitioner:
3/9/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	UES Elec. COS/Rate Design	N	102000001820307		$4,600.00	EA	$4,600.00

Invoice Total: $4,600.00

Invoice Number: 20100327 **Invoice Amount:** $4,600.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 3/9/2010

AP Notes:	
Vouchered by:	h
Return Check to:	Payee
Voucher Month:	Mar

Management Applications Consulting, Inc.
1103 Rocky Drive, Suite 201
Reading, PA 19609-1157
T.I.N. 23-2293083

Invoice

Date	Invoice #
3/5/2010	20100327

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Frederick J. Stewart Manager Regulatory Service

Ship To
Req # 60505 (MW) 3/9/10

4 Weeks Ended 2/26/10

P/O #	Terms	Project
	Net 10 Days	201002 Unitil, UES Elec. COS/Rate Design

Hours	Description	Rate	Amount
✓ 2.5	James L. Harrison		
✓ 11.5	Paul M. Normand		
✓ 3.0	Debbie L. Gajewski		
✓ 14.0	Michael T. Normand		
	APPROVED FOR PAYMENT 10 20 00 00 182 03 07 $4,600.00 FJS 3-9-10		
		Total	$4,600.00

MANAGEMENT APPLICATIONS CONSULTING, INC.
Professional Services
February-10
James L. Harrison

Work Order: 201002
Description: UES MCS

Date	Hours	Task Description
2/8/10		scuss MCS with P and M Normand
2/12/10		view and comment on draft data request
Total		

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2010

Paul Normand

Unitil Service Corp.
W. O. #201002 **UES Cost of Service and Rate Design**

Time	Description
	Review details of data requirements and rate design models.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2010

Michael Normand

Unitil Service Corp.
W. O. #201002 **UES Electric Cost of Service and Rate Design**

Date	Time	Description
2/2/10		Preparing data requests and updating MCS.
Week Ending 2/12/10		Preparing data requests and updating MCS.
Week Ending 2/19/10		Updating MCS.
2/22/10		Updating MCS.
		TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2010

Debbie L. Gajewski

W. O. # 201002

Unitil Service Corp.
UES Electric Rate Cost of Service and Rate Design

Date	Time	Description
02-04		Reviewed last rate case settlement Embedded Cost of Service (ECOS) model and testimony. Prepared ECOS data request and load research data input file and emailed to K. Asbury.
		Total

4/23

Unitil

Batch: 122804050UPS
Requisition: 62159
Invoice: 20100423
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:
MANAGEMENT APPLICATIONS
CONSULTING INC.
1103 ROCKY DR
STE 201
READING, PA 19609

Order Date:	Requisitioner:
4/16/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	UES Elec. COS/Rate Design	N	102000001820307		$21,107.50	EA	$21,107.50

Invoice Total: $21,107.50

Invoice Number: 20100423 **Invoice Amount:** $21,107.50
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Karen Asbury 4/16/2010

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

Management Applications Consulting, Inc.
1103 Rocky Drive, Suite 201
Reading, PA 19609-1157
T.I.N. 23-2293083

Req# 62159
MW 4/16/10

Invoice

Date	Invoice #
4/2/2010	20100423

Bill To

Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842
Attn: Frederick J. Stewart
Manager Regulatory Service

Ship To

RECEIVED
ACCOUNTS PAYABLE

4 Weeks Ended 3/26/10

P/O #	Terms	Project
	Net 10 Days	201002 Unitil, UES Elec. COS/Rate Design

Hours	Description	Rate	Amount
	ames L. Harrison aul M. Normand ichael T. Normand ecretarial Services		

APPROVED FOR PAYMENT
10 20 00 00 182 03 07
4-15-10

Total $21,107.50

MANAGEMENT APPLICATIONS CONSULTING, INC.
Professional Services
March-10
James L. Harrison

Work Order: 201002
Description: UES MCS

Date	Hours	Task Description
3/21/10		Begin reviewing MCS
3/22/10		ssue detailed comments/corrections to draft MCS
3/24/10		Meet with M Normand to incorporate comments
Total		

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2010

Paul Normand

Unitil Service Corp.
W. O. #201002 **UES Cost of Service and Rate Design**

Time	Description
	Review marginal cost detail and modify schedules. Prepare rate design spreadsheets. Preliminary design @ $7.5 M, $12 M.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2010

Michael Normand

Unitil Service Corp.
W. O. #201002 **UES Electric Cost of Service and Rate Design**

Time	Description
	Updated MCS and schedules. Ran different regressions. Updated rate design and bill impact files.
	TOTAL HOURS

5/21

Unitil

Batch: 102804189UPS
Requisition: 63284
Invoice: 20100517
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
MANAGEMENT APPLICATIONS
CONSULTING INC.
1103 ROCKY DR
STE 201
READING, PA 19609

Order Date:	Requisitioner:
5/12/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	UES Elec. COS/Rate Design	N	102000001820307		$16,756.25	EA	$16,756.25

Invoice Total: $16,756.25

Invoice Number: 20100517 **Invoice Amount:** $16,756.25
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 5/12/2010

AP Notes:	
Vouchered by:	
Return Check to:	Payee
Voucher Month:	May

Management Applications Consulting, Inc.
1103 Rocky Drive, Suite 201
Reading, PA 19609-1157
T.I.N. 23-2293083

Req # 63284
MW 5/12/10

Invoice

Date	Invoice #
5/6/2010	20100517

Bill To	Ship To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Frederick J. Stewart Manager Regulatory Service	

5 Weeks Ended 4/30/10

P/O #	Terms	Project
	Net 10 Days	201002 Unitil, UES Elec. COS/Rate Design

Hours	Description	Rate	Amount
	James L. Harrison Paul M. Normand Michael T. Normand Secretarial Services		
	APPROVED FOR PAYMENT 10 20 00 00 182 03 07 $16,756.25 AL 5-12-10		
		Total	**$16,756.25**

RECEIVED
MAY 13 2010
ACCOUNTS PAYABLE

MANAGEMENT APPLICATIONS CONSULTING, INC.
Professional Services
April-10
James L. Harrison

Work Order: 201002
Description: UES MCS

Date	Hours	Task Description
3/27/10		view and comment on rate design to P Normand
4/5/10		view and comment on lighting cost study
Total		

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2010

Paul Normand

Unitil Service Corp.
W. O. #201002 **UES Cost of Service and Rate Design**

Time	Description
	Review and finalize Marginal Cost Study.
	Prepare and finalize rate design calculations.
	Finalize testimony and exhibits.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2010

Michael Normand

Unitil Service Corp.
W. O. #201002 **UES Electric Cost of Service and Rate Design**

Date	Time	Description
3/29/10		Rate Design, Bill Impacts
3/30/10		Rate Design
4/5/10		Rate Design, MCS, Bill Impacts printing and Review
4/6/10		Rate Design, MCS, Bill Impacts printing and Review
4/7/10		Rate Design and Street Lighting Study
4/8/10		Rate Design, Printing and Street Lighting Study
4/9/10		Rate Design, Printing and Street Lighting Study
4/10/10		Street Lighting Study
4/12/10		Street Lighting Study, Printing MCS
4/13/10		Printing Work Papers
		TOTAL HOURS

7/23

Unitil

Batch: 102804518UPS
Requisition: 66000
Invoice: 20100718
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
MANAGEMENT APPLICATIONS
CONSULTING INC.
1103 ROCKY DR
STE 201
READING, PA 19609

Order Date:	Requisitioner:
7/20/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	UES Elec. COS/Rate Design	N	102000001820307		$1,943.75	EA	$1,943.75

Invoice Total: $1,943.75

Invoice Number: 20100718 **Invoice Amount:** $1,943.75
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 7/20/2010

AP Notes:	
Vouchered by:	JW
Return Check to:	Payee
Voucher Month:	July

Management Applications Consulting, Inc.
1103 Rocky Drive, Suite 201
Reading, PA 19609-1157
T.I.N. 23-2293083

Req# 66000
mw 7/20/10

Invoice

Date	Invoice #
7/2/2010	20100718

Bill To

Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842
Attn: Frederick J. Stewart
Manager Regulatory Service

Ship To

4 Weeks Ended 6/25/10

P/O #	Terms	Project
	Net 10 Days	201002 Unitil, UES Elec. COS/Rate Design

Hours	Description	Rate	Amount
	James L. Harrison Paul M. Normand Michael T. Normand Secretarial Services		

APPROVED FOR PAYMENT $1,943.75
10 20 00 00 182 03 07
7-16-10

RECEIVED
JUL 21 2010
ACCOUNTS PAYABLE

Total $1,943.75

MANAGEMENT APPLICATIONS CONSULTING, INC.
Professional Services
June-10
James L. Harrison

Work Order: 201002
Description: UES Rate Case

Date	Hours	Task Description
6/8/10		Discuss rate design with M Morganti
6/23/10		Draft responses to Staff-2
6/24/10		Draft additional responses to Staff-2 after seeing filed materials
Total		

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

June 2010

Paul Normand

Unitil Service Corp.
W. O. #201002 **UES Cost of Service and Rate Design**

Time	Description
	Respond to data requests.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

June 2010

Michael Normand

Unitil Service Corp.
W. O. #201002 **UES Electric Cost of Service and Rate Design**

Date	Time	Description
6/23/10		Answering Data Requests
		TOTAL HOURS

Unitil

Batch: 102804678UPS
Requisition: 67347
Invoice: 20100816
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
MANAGEMENT APPLICATIONS
CONSULTING INC.
1103 ROCKY DR
STE 201
READING, PA 19609

Order Date:	Requisitioner:
8/24/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	UES Elec. COS/Rate Design	N	102000001820307		$7,723.01	EA	$7,723.01

Invoice Total: $7,723.01

Invoice Number: 20100816 **Invoice Amount:** $7,723.01
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 8/24/2010

AP Notes:	
Vouchered by:	JN
Return Check to:	Payee
Voucher Month:	Aug

Management Applications Consulting, Inc.
1103 Rocky Drive, Suite 201
Reading, PA 19609-1157
T.I.N. 23-2293083

Req# 67347
ma 8/24/10

Invoice

Date	Invoice #
8/6/2010	20100816

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Frederick J. Stewart Manager Regulatory Service

Ship To
RECEIVED AUG 25 2010 ACCOUNTS PAYABLE

5 Weeks Ended 7/30/10

P/O #	Terms	Project
	Net 10 Days	201002 Unitil, UES Elec. COS/Rate Design

Hours	Description	Rate	Amount
	Paul M. Normand Michael T. Normand Secretarial Services		
	Subtotal - All Professional Services		
	Transportation Expense Meals Expense		
	APPROVED FOR PAYMENT 10 20 00 00 182 03 07 $7,723.01 8-24-10		
		Total	**$7,723.01**

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

July 2010

Paul Normand

Unitil Service Corp.
W. O. #201002 **UES Cost of Service and Rate Design**

Time	Description
	Respond to data requests from Staff and OCA. Technical conference in Concord, NH. Review filed testimony and data responses.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

July 2010

Michael Normand

Unitil Service Corp.
W. O. #201002 **UES Electric Cost of Service and Rate Design**

Date	Time	Description
7/1/10		Data request responses.
7/2/10		Data request responses.
7/7/10		Data request responses.
7/13/10		Data request responses.
7/28/10		Data request responses.
		TOTAL HOURS

10/1

Unitil

Batch: 102804808UPS
Requisition: 68477
Invoice: 20100913
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
MANAGEMENT APPLICATIONS
CONSULTING INC.
1103 ROCKY DR
STE 201
READING, PA 19609

Order Date:	Requisitioner:
9/23/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
1	1	UES Elec. COS/Rate Design	N	102000001820307		$3,522.50	EA	$3,522.50

Invoice Total: $3,522.50

Invoice Number: 20100913 **Invoice Amount:** $3,522.50

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

Approvals: 1 - Frederick Stewart 9/23/2010

AP Notes:	
Vouchered by:	dw
Return Check to:	Payee
Voucher Month:	Sept

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

T.I.N. 23-2293083

Reg # 68477
MW 9/23/10

Invoice

Date	Invoice #
9/3/2010	20100913

Bill To	Ship To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Frederick J. Stewart Manager Regulatory Service	

4 Weeks Ended 8/27/10

P/O #	Terms	Project
	Net 10 Days	201002 Unitil, UES Elec. COS/Rate Design

Hours	Description	Rate	Amount
	mes L. Harrison ıul M. Normand ichael T. Normand ecretarial Services		
		Total	$3,522.50

RECEIVED
SEP 23
ACCOUNTS PAYABLE

APPROVED FOR PAYMENT

10 20 00 00 182 03 07 $3522.50

9-21-10

MANAGEMENT APPLICATIONS CONSULTING, INC.
Professional Services
August-10
James L. Harrison

Work Order: 201002
Description: UES Rate Case

Date	Hours	Task Description
8/6/10		Draft partial responses to Staff-4, email P Normand
8/11/10		Finish drafting responses to Staff-4
Total		

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

August 2010

Paul Normand

Unitil Service Corp.
W. O. #201002 **UES Cost of Service and Rate Design**

Time	Description
	Respond to data requests.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

August 2010

Michael Normand

Unitil Service Corp.
W. O. #201002 **UES Electric Cost of Service and Rate Design**

Date	Time	Description
8/13/10		Data request responses.
8/16/10		Data request responses.
		TOTAL HOURS

11/12

Unitil

Batch: 102805042UPS
Requisition: 70508
Invoice: 20101112
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
MANAGEMENT APPLICATIONS
CONSULTING INC.
1103 ROCKY DR
STE 201
READING, PA 19609

Order Date:	Requisitioner:
11/9/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	UES Elec. COS/Rate Design	N	102000001820307		$726.25	EA	$726.25
						Invoice Total:		$726.25

Invoice Number: 20101112 **Invoice Amount:** $726.25

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

Approvals: 1 - Frederick Stewart 11/9/2010

AP Notes:	
Vouchered by:	[illegible]
Return Check to:	Payee
Voucher Month:	Nov

Management Applications Consulting, Inc.
1103 Rocky Drive, Suite 201
Reading, PA 19609-1157
T.I.N. 23-2293083

Reg # 70508
MK 11/9/10

Invoice

Date	Invoice #
11/5/2010	20101112

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Frederick J. Stewart Manager Regulatory Service

Ship To
RECEIVED NOV 2010 ACCOUNTS PAYABLE

5 Weeks Ended 10/29/10

P/O #	Terms	Project
	Net 10 Days	201002 Unitil, UES Elec. COS/Rate Design

Hours	Description	Rate	Amount
	Paul M. Normand Secretarial Services		
	APPROVED FOR PAYMENT 10 20 0000 182 03 07 $726.25 11-9-10		
		Total	$726.25

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

October 2010

Paul Normand

Unitil Service Corp.
W. O. #201002 **UES Cost of Service and Rate Design**

Time	Description
	Data request review.

D/31

Unitil

Batch: 102805293UPS
Requisition: 72887
Invoice: 20101210
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
MANAGEMENT APPLICATIONS
CONSULTING INC.
1103 ROCKY DR
STE 201
READING , PA 19609

Order Date:	Requisitioner:
12/23/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	UES Elec COS/Rate Design	N	102000001820307		$8,941.25	EA	$8,941.25

Invoice Total: $8,941.25

Invoice Number: 20101210 **Invoice Amount:** $8,941.25
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 12/23/2010

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

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

T.I.N. 23-2293083

Req # 72887
MW 12/23/10

Invoice

Date	Invoice #
12/10/2010	20101210

Bill To	Ship To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Frederick J. Stewart Manager Regulatory Service	

4 Weeks Ended 11/26/10

P/O #	Terms	Project
	Net 10 Days	201002 Unitil, UES Elec. COS/Rate Design

Hours	Description	Rate	Amount
	Gary L. Goble James L. Harrison Paul M. Normand Michael T. Normand Secretarial Services		
	APPROVED FOR PAYMENT 10 20 0000 182 0307 $ 8,941.25 12-23-10		
		Total	$8,941.25

Gary Goble **Work Order No. 201002 - Unitil Energy Systems New Hampshire Electric Rate Case**

Date	Task	Hours
October 30, 2010		
October 31, 2010		
November 1, 2010		
November 2, 2010		
November 3, 2010		
November 4, 2010		
November 5, 2010		
November 6, 2010		
November 7, 2010		
November 8, 2010		
November 9, 2010	Phone discussions w/ P. Normand and J. Harrison re case issues and direction for rebuttal testimony. Read McCluskey and Traum testimonies.	
November 10, 2010	Review McCluskey testimony. Review and edit data requests. Review materials from J. Harrison.	
November 11, 2010	Review materials. Discussions w/ J. Harrison.	
November 12, 2010	Review testimonies. Begin draft of P. Normand rebuttal testimony.	
November 13, 2010		
November 14, 2010		
November 15, 2010	Draft P. Normand rebuttal testimony. Telephone discussions w/ J. Harrison.	
November 16, 2010	Draft P. Normand rebuttal testimony. Telephone discussions w/ J. Harrison.	
November 17, 2010	Draft P. Normand rebuttal testimony.	
November 18, 2010	Finish first draft of P. Normand rebuttal testimony and email to J. Harrison for review.	
November 19, 2010		
November 20, 2010		
November 21, 2010		
November 22, 2010		
November 23, 2010	Review P. Normand comments and make edits to draft rebuttal testimony. Email to K. Asbury and G. Epler. Telephone discussion w/ M. Normand. Review files.	
November 24, 2010		
November 25, 2010		
November 26, 2010		
November 27, 2010		
November 28, 2010		

MANAGEMENT APPLICATIONS CONSULTING, INC.
Professional Services
November-10
James L. Harrison

Work Order: 201002
Description: UES Rate Case

Date	Hours	Task Description
11/9/10		Review intervenor testimony, outline rebuttal, conference call with G Goble, dentify corrections to MCS
11/10/10		Draft McCluskey data request, review position papers in 86 generic case
11/15/10		Conference call, email G Goble and P Normand
11/19/10		Send comments on draft rebuttal to G Goble
Total		

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

November 2010

Paul Normand

Unitil Service Corp.
W. O. #201002 **UES Cost of Service and Rate Design**

Time	Description
	Rebuttal testimony.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

November 2010

Michael Normand

Unitil Service Corp.
W. O. #201002 **UES Electric Cost of Service and Rate Design**

Date	Time	Description
11/23/10		Assistance in drafting testimony, and updating model to create a rebuttal version.

1/28

Unitil

Batch: 102805424UPS
Requisition: 74334
Invoice: 20110112
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
MANAGEMENT APPLICATIONS
CONSULTING INC.
1103 ROCKY DR
STE 201
READING, PA 19609

Order Date:	Requisitioner:
1/24/2011	Megan Wallace

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	UES Elec. COS/Rate Design	N	102000001820307		$585.00	EA	$585.00

Invoice Total: $585.00

Invoice Number:	20110112	Invoice Amount:	$585.00
Releasing Group:	N/A	Receiving Group:	N/A
Approvals:	1 - Frederick Stewart	1/25/2011	

AP Notes:	
Vouchered by:	JW
Return Check to:	Payee
Voucher Month:	Jan

Req # 74334
MW 1/24/11

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
1/6/2011	20110112

Bill To	Ship To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Frederick J. Stewart Manager Regulatory Service	RECEIVED JAN 25 2011 ACCOUNTS PA

5 Weeks Ended 12/31/10

P/O #	Terms	Project
	Net 10 Days	201002 Unitil, UES Elec. COS/Rate Design

Hours	Description	Rate	Amount
	Paul M. Normand		
	APPROVED FOR PAYMENT 10 20 00 00 182 03 07 $585 1-24-11		
		Total	$585.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

December 2010

Paul Normand

Unitil Service Corp.
W. O. #201002 **UES Cost of Service and Rate Design**

Time	Description
	Review testimony and prepare draft rebuttal.

2/11

Unitil

Batch: 102805497UPS
Requisition: 75005
Invoice: 20110208
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
MANAGEMENT APPLICATIONS
CONSULTING INC.
1103 ROCKY DR
STE 201
READING, PA 19609

Order Date:	Requisitioner:
2/8/2011	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
1	1	UES Elec. COS/Rate Design	N	102000001820307		$1,560.00	EA	$1,560.00

Invoice Total: $1,560.00

Invoice Number: 20110208 **Invoice Amount:** $1,560.00

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

Approvals:
1 - Frederick Stewart 2/8/2011

AP Notes:	
Vouchered by:	[illegible]
Return Check to:	Payee
Voucher Month:	Feb

Management Applications Consulting, Inc.
1103 Rocky Drive, Suite 201
Reading, PA 19609-1157
T.I.N. 23-2293083

Req # 75005
MA 2/8/11

Invoice

Date	Invoice #
2/2/2011	20110208

Bill To	Ship To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Frederick J. Stewart Manager Regulatory Service	

4 Weeks Ended 1/28/11

P/O #	Terms	Project
	Net 10 Days	201002 Unitil, UES Elec. COS/Rate Design

Hours	Description	Rate	Amount
	Paul M. Normand		
	APPROVED FOR PAYMENT 10 20 00 00 182 03 07 $1,560.00 2-9-11		
		Total	**$1,560.00**

FEB - 9 2011

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

January 2011

Paul Normand

W. O. #201002

Unitil Service Corp.
UES Cost of Service and Rate Design

Time	Description
	Rate design efforts – settlement.

Tab 4
Depreciation

Unitil

Batch: 102803861UPS
Requisition: 60506
Invoice: 20100333
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
MANAGEMENT APPLICATIONS
CONSULTING INC.
1103 ROCKY DR
STE 201
READING , PA 19609

Order Date:	Requisitioner:
3/9/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	UES Elec. Depr St @ 12/31/09	N	102000001820307		$2,206.25	EA	$2,206.25

Invoice Total: $2,206.25

Invoice Number: 20100333 **Invoice Amount:** $2,206.25
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 3/9/2010

AP Notes:	
Vouchered by:	
Return Check to:	Payee
Voucher Month:	Mar

Management Applications Consulting, Inc.
1103 Rocky Drive, Suite 201
Reading, PA 19609-1157
T.I.N. 23-2293083

Invoice

Date	Invoice #
3/5/2010	20100333

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Frederick J. Stewart Manager Regulatory Service

Ship To
Req # 60506 MW 3/9/10

4 Weeks Ended 2/26/10

P/O #	Terms	Project
	Net 10 Days	301003 Unitil, UES Elec Depr St @12/31/09

Hours	Description	Rate	Amount
	M. Normand y E. Stefan tarial Services		
	APPROVED FOR PAYMENT 10 20 00 00 18203 07 $2206.25 4/A 3-9-10		
		Total	**$2,206.25**

---------- Allocation ----------

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2010

Marcy Stefan

Unitil Service Corp.
W. O. #301003 **UES Electric Depreciation Study @ 12/31/09**

DATE	HOURS	DESCRIPTION
2/5/10		Set up data request, information request and sample plant history files.
2/9/10		Discuss data request and sample files with Tressa Northrop.
2/16/10		Received plant history data, printed and reviewed.
2/17/10		Received plant history data, printed and reviewed. Convert plant history data.
2/22/10		Convert plant history data.
2/26/10		Convert plant history data.
		TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2010

Paul Normand

Unitil Service Corp.
UES Depreciation Study

W. O. #301003

Time	Description
	Review last study details and data from Tressa and marginal detail needed

4/23

Unitil

Batch: 122804050UPS
Requisition: 62160
Invoice: 20100430
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:
MANAGEMENT APPLICATIONS
CONSULTING INC.
1103 ROCKY DR
STE 201
READING , PA 19609

Order Date:	Requisitioner:
4/16/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
1	1	UES Elec. Depr St @ 12/31/09	N	102000001820307		$21,848.75	EA	$21,848.75

Invoice Total: $21,848.75

Invoice Number: 20100430 **Invoice Amount:** $21,848.75
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Karen Asbury 4/16/2010

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

Management Applications Consulting, Inc.
1103 Rocky Drive, Suite 201
Reading, PA 19609-1157
T.I.N. 23-2293083

Req# 62160
(ma) 4/16/10

Invoice

Date	Invoice #
4/2/2010	20100430

Bill To	Ship To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Frederick J. Stewart Manager Regulatory Service	RECEIVED ACCOUNTS PAYABLE

4 Weeks Ended 3/26/10

P/O #	Terms	Project
	Net 10 Days	301003 Unitil, UES Elec Depr St @12/31/09

Hours	Description	Rate	Amount
	Paul M. Normand James H. Aikman Michael J. Morganti Marcy E. Stefan Secretarial Services		
	APPROVED FOR PAYMENT 10 20 00 00 182 03 07 4-15-10		
		Total	$21,848.75

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2010

Paul Normand

Unitil Service Corp.
W. O. #301003 **UES Depreciation Study**

Time	Description
	Analyze results of study for each account. Prepare account recommendations. Prepare draft report to Company. Review workpapers to file.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2010

James Aikman

Unitil Service Corporation
W. O. #301003 UES Electric Rate Case Depreciation Study

Date	Time	Description
3/11/10		Enter/Evaluate COR/Salvage.
3/12/10		Enter/Evaluate COR/Salvage.
3/13/10		Enter/Evaluate COR/Salvage.
3/14/10		Enter/Evaluate COR/Salvage.
3/26/10		Review first draft Normand depreciation study and testimony; redline comments.
Total:		

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2010

Michael Morganti

Unitil Service Corporation
W. O. #301003 UES Electric Rate Case Depreciation Study

Date	Time	Description
3/10/10		Reviewing and discussing additions to plant and deduction to depreciation reserve for Cost of Removal.
3/18/10		Checking depreciation summary schedule.
		TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2010

Marcy Stefan

Unitil Service Corp.
W. O. #301003 **UES Electric Depreciation Study @ 12/31/09**

DATE	HOURS	DESCRIPTION
Week of:		
3/5-3/13/10		Convert SPR plant history. Process update data and create database @ 12/31/09.
3/14-3/20/10		Perform SPR-BAL analysis on database by plant account. Print all reports. Record SPR-BAL analyses statistics. Run theoretical reserves for each plant account. Create whole life depreciation schedule with amortization of reserve variance @ 12/31/09. Create accrual rate comparison schedule @ 12/31/09. Calculate COR rate in accrual rate.
3/21-3/27/10		Rerun theoretical reserve on one account and correct both schedules.
		TOTAL HOURS

Unitil

Batch: 102804185UPS
Requisition: 63186
Invoice: 20100526
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
MANAGEMENT APPLICATIONS
CONSULTING INC.
1103 ROCKY DR
STE 201
READING, PA 19609

Order Date:	Requisitioner:
5/11/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	UES Elec Depreciation Study	N	102000001820307		$5,910.00	EA	$5,910.00

Invoice Total: $5,910.00

Invoice Number: 20100526 **Invoice Amount:** $5,910.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 5/11/2010

AP Notes:	
Vouchered by:	[illegible]
Return Check to:	Payee
Voucher Month:	May

Management Applications Consulting, Inc.
1103 Rocky Drive, Suite 201
Reading, PA 19609-1157
T.I.N. 23-2293083

Req# 63186
5/11/10

Invoice

Date	Invoice #
5/6/2010	20100526

Bill To	Ship To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Frederick J. Stewart Manager Regulatory Service	

5 Weeks Ended 4/30/10

P/O #	Terms	Project
	Net 10 Days	301003 Unitil, UES Elec Depr St @12/31/09

Hours	Description	Rate	Amount
	In-Scope: Paul M. Normand Marcy E. Stefan Secretarial Services Out-of-Scope: Paul M. Normand Marcy E. Stefan		
	APPROVED FOR PAYMENT 10 20 00 00 182 03 07 $5910.00 5-11-10		
		Total	**$5,910.00**

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2010

Paul Normand

Unitil Service Corp.
W. O. #301003 **UES Depreciation Study**

Time	Description
	Finalize accrual schedule calculations.
	Finalize report and support data.
	Review/prepare workpapers for filing.

Professional Services

April 2010

Marcy Stefan

Unitil Energy Systems Inc.
W. O. #301003 **Depreciation Study @ 12/31/09**

Date	Time	Description
Week of 4/05/10-4/09/10		Review depreciation study report and testimony. Email report and testimony to Tressa Northrop. Begin to prepare work papers. Finish work papers and email to Tressa Northrop.

Total:

8/27

Unitil

Batch: 102804678UPS
Requisition: 67348
Invoice: 20100826
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
MANAGEMENT APPLICATIONS
CONSULTING INC.
1103 ROCKY DR
STE 201
READING , PA 19609

Order Date:	Requisitioner:
8/24/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	UES Elec. Depr St @ 12/31/09	N	102000001820307		$6,054.26	EA	$6,054.26

Invoice Total: $6,054.26

Invoice Number: 20100826 **Invoice Amount:** $6,054.26
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 8/24/2010

AP Notes:	
Vouchered by:	Jm
Return Check to:	Payee
Voucher Month:	Aug

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

T.I.N. 23-2293083

Reg# 67348
8/24/10

Invoice

Date	Invoice #
8/6/2010	20100826

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Frederick J. Stewart Manager Regulatory Service

Ship To
RECEIVED AUG 25 2010 ACCOUNTS PAYABLE

5 Weeks Ended 7/30/10

P/O #	Terms	Project
	Net 10 Days	301003 Unitil, UES Elec Depr St @12/31/09

Hours	Description	Rate	Amount
	Paul M. Normand Marcy E. Stefan Secretarial Services		
	Subtotal - All Professional Services		
	Transportation Expense Meals Expense		
	APPROVED FOR PAYMENT $6,054.26 10 26 00 00 182 03 07 8-24-10		
		Total	**$6,054.26**

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

July 2010

Paul Normand

Unitil Service Corp.
W. O. #301003 **UES Depreciation Study**

Time	Description
	Respond to data requests from Staff and OCA. Technical conference in Concord, NH. Review filed testimony and data responses.

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

July 2010

Marcy Stefan

Unitil Service Corp.
W. O. #301003 **UES Electric Depreciation Study @ 12/31/09**

DATE	HOURS	DESCRIPTION
Week ending:		
7/9/10		Responding to data requests.
7/16/10		Responding to data requests.
		TOTAL HOURS

12/31

Unitil

Batch: 102805293UPS
Requisition: 72885
Invoice: 20101224
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
MANAGEMENT APPLICATIONS
CONSULTING INC.
1103 ROCKY DR
STE 201
READING, PA 19609

Order Date:	Requisitioner:
12/23/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	UES Elec Depreciation Study @12/31/09	N	102000001820307		$1,351.25	EA	$1,351.25

Invoice Total: $1,351.25

Invoice Number: 20101224 **Invoice Amount:** $1,351.25
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 12/23/2010

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

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

T.I.N. 23-2293083

Req# 72885
MW 12/23/10

Invoice

Date	Invoice #
12/10/2010	20101224

Bill To	Ship To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Frederick J. Stewart Manager Regulatory Service	

4 Weeks Ended 11/26/10

P/O #	Terms	Project
	Net 10 Days	301003 Unitil, UES Elec Depr St @12/31/09

Hours	Description	Rate	Amount
	James H. Aikman Marcy E. Stefan Secretarial Services		

APPROVED FOR PAYMENT

10 20 00 00 182 03 07 $1,351.25

12-23-10

Total	$1,351.25

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

November 2010

James Aikman

Unitil Service Corporation
W. O. #301003 **UES Electric Rate Case Depreciation Study**

Date	Time	Description
11/17/10		Rebut Cunningham's net salvage and draft Paul Normand's rebuttal testimony.
Total:		

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

November 2010

Marcy Stefan

Unitil Service Corp.
W. O. #301003 **UES Electric Depreciation Study @ 12/31/09**

DATE	HOURS	DESCRIPTION
11/10/10		Review Cunningham testimony with Paul Normand.
11/17/10		Gather information and assist James Aikman with first draft of rebuttal.
		TOTAL HOURS

Tab 5

Unitil

Batch: 122803986UPS
Requisition: 61648
Invoice: 0004268
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:
CONCENTRIC ENERGY ADVISORS
293 BOSTON POST RD WEST
SUITE 500
MARLBOROUGH, MA 01752

Order Date:	Requisitioner:
4/6/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				Allocation				
1	1	Professional Services provided during February 2010	N	102000001820307		$5,785.13	EA	$5,785.13

Invoice Total: $5,785.13

Invoice Number: 0004268 **Invoice Amount:** $5,785.13
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Karen Asbury 4/6/2010

AP Notes:	
Vouchered by:	U
Return Check to:	Payee
Voucher Month:	April

Req # 61648
(ma 4/6/10

Karen Asbury
Director, Regulatory Services
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842

RE: Invoice No: 0004268, dated March 25, 2010; Unitil NH Electric Decoupling Professional Services from February 1, 2010 to February 28, 2010

Dear Ms. Asbury:

I am writing this letter to confirm the discussion that we had on April 1, 2010 concerning the above-referenced invoice from Concentric Energy Advisors. As I explained to you yesterday, the following activities were erroneously charged to this project:

1. Tuesday, February 16, 2010. Project 02584, Hours: 1.25; Description: Prepare for and participate in meeting with M. Collin on UES, FG&E rate cases.

   - I determined that FG&E matters; we will reduce the UES invoiced amo

2. Friday, February 19, 2010. Description: Prepare and send Granite rate case project scope email to M. Collin.

   - I determined that this time should not have been charged to Unitil; we will reduce the UES invoiced amount

In summary, concerning Invoice No: 0004268, dated March 25, 2010, please pay the adjusted invoice amount of **$5,785.13**. This adjusted invoice amount is equal to the initial invoice amount, $6,146.38, less the deduction for a total of hat was incorrectly in luded in the March 25, 2010 invoice.

I am sorry that I made these invoicing errors; I appreciate your patience and understanding.

Sincerely,

James Simpson

James Simpson
Vice President

RECEIVED
ACCOUNTS PAYABLE
RECEIVED
ACCOUNTS PAYABLE

CONCENTRIC ENERGY ADVISORS

March 26, 2010

Karen Asbury
Unitil Service Corporation
6 Liberty Lane West
Hampton, NH 03842

Subject: Invoice #4268

Dear Ms. Asbury:

Please find attached Concentric Energy Advisors, Inc.'s invoice for professional services provided during the month of February 2010 on the Electric Decoupling assignment. Please remit payment within 30 days to "Concentric Energy Advisors, Inc." at the following address:

293 Boston Post Road West
Suite 500
Marlborough, MA 01752
Attention: David Clanton

Concentric invoices include a summary of billable expenses that include overnight delivery charges, copier charges, long distance charges and any associated travel. If you would like to view these charges in more detail, please contact either David Clanton or me at (508) 263-6200 and we will be happy to forward the detail associated with project expenses. Thank you.

Sincerely,
Concentric Energy Advisors, Inc.

James D. Simpson

James Simpson
Vice President

Attachment

Invoice

March 25, 2010
Invoice No: 0004268

Karen Asbury
Unitil Service Corporation
6 Liberty Lane West
Hampton, NH 03842

Engagement 02584.00 Unitil NH Electric Decoupling

Professional Services from February 1, 2010 to February 28, 2010

Professional Personnel

	Hours	Rate	Amount
Vice President			
Project Manager			
Assistant Consultant			
Totals			
Total Labor			**6,075.38**

Reimbursable Expenses

Billable Travel Expenses		
Total Reimbursables		**67.00**

Unit Billing

Copies			
Black & White Copies February 2010	50.0 Copies @ 0.08	4.00	
Total Units		**4.00**	**4.00**

Billing Limits	**Current**	**Prior**	**To-Date**
Labor	6,075.38	0.00	6,075.38
Limit			30,227.00
Remaining			24,151.62

Total this Invoice **$6,146.38**

For billing inquiries, please call us at (508) 263-6200 ext. 6268
Taxpayer ID: 01-0568063

Billing Backup

Tuesday, March 23, 2010

Concentric Energy Advisors, Inc. **Invoice 0004268 Dated 3/25/10** *4:29:52 PM*

Engagement 02584.00 Unitil NH Electric Decoupling

Professional Personnel

		Hours	Rate	Amount
Vice President				
Simpson, James	2/16/10			
Prepare for and participate in meeting with M Collin on UES, FG&E rate cases.				
Simpson, James	2/17/10			
Prepare UES meeting notes.				
Simpson, James	2/18/10			
Prepare UES meeting notes, tasks. Make final revisions to Grid meeting notes and distribute. Prepare and send summary of UES rate case projects to M Collin.				
Simpson, James	2/19/10			
Research UES rate case issues. Prepare and send Granite rate case project scope email to M Collin.				
Simpson, James	2/22/10			
Research and plan UES tasks. Prepare UES task issues.				
Simpson, James	2/24/10			
Discuss UES project, data requests with J Lieberman.				
Simpson, James	2/25/10			
Prepare edits to data requests to UES. Send to J Lieberman.				
Project Manager				
Lieberman, Julie	2/25/10			
Develop list of UES data requests, staffing requests, and distribute				
Assistant Consultant				
Hyzak, Kevin	2/12/10			
Research on approved NH rate designs/trackers				
Totals				
Total Labor				**6,075.38**

Reimbursable Expenses

Billable Travel Expenses			
EX 0001196	2/16/10 Simpson, James	67.00	
	Total Reimbursables	**67.00**	**67.00**

Unit Billing

Copies			
Black & White Copies February 2010	50.0 Copies @ 0.08	4.00	
	Total Units	**4.00**	**4.00**

Total this report **$6,146.38**

3/7

Unitil

Batch: 122804122UPS
Requisition: 62704
Invoice: 4319
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:
CONCENTRIC ENERGY ADVISORS
293 BOSTON POST RD WEST
SUITE 500
MARLBOROUGH, MA 01752

Order Date:	Requisitioner:
4/29/2010	Megan Wallace

ne	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Professional Services provided during March 2010 on the Cost of Service Support assignment.	N	102000001820307		$21,230.30	EA	$21,230.30

Invoice Total: $21,230.30

Invoice Number: 4319 **Invoice Amount:** $21,230.30
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 4/29/2010

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

Req# 62704
MW 4/29/10

CONCENTRIC ENERGY ADVISORS

April 16, 2010

Mark Collin
Unitil Service Corporation
6 Liberty Lane West
Hampton, NH 03842

Subject: Invoice #4319

Dear Mr. Collin:

Please find attached Concentric Energy Advisors, Inc.'s invoice for professional services provided during the month of March 2010 on the Cost of Service Support assignment. Please remit payment within 30 days to "Concentric Energy Advisors, Inc." at the following address:

293 Boston Post Road West
Suite 500
Marlborough, MA 01752
Attention: David Clanton

RECEIVED
ACCOUNTS PAYABLE

Concentric invoices include a summary of billable expenses that include overnight delivery charges, copier charges, long distance charges and any associated travel. If you would like to view these charges in more detail, please contact either David Clanton or me at (508) 263-6200 and we will be happy to forward the detail associated with project expenses. Thank you.

Sincerely,
Concentric Energy Advisors, Inc.

James D. Simpson

James Simpson
Vice President

APPROVED FOR PAYMENT
$ 21,230.30
10 20 0 0 00 182 03 07
4-29-10

Attachment

Invoice

April 14, 2010
Engagement No: 02584.00
Invoice No: 0004319

Mark Collin
Unitil Corp
6 Liberty Ln W
Hampton, NH 03842

Engagement 02584.00 Unitil Energy Cost of Service Support

Professional Services from March 01, 2010 to March 31, 2010

Professional Personnel

	Hours	Rate	Amount
Vice President			
Project Manager			
Consultant			
Totals			
Total Labor			

Unit Billing

Copies

Black & White Copies March 2010	285.0 Copies @ 0.08	22.80
Total Units		**22.80**

Billing Limits	**Current**	**Prior**	**To-Date**
Labor			27,282.88
Limit			30,227.00
Remaining			2,944.12

Total this Invoice $

Outstanding Invoices

Number	**Date**	**Balance**
0004268	3/25/2010	361.25
Total		**361.25**

Total Now Due **$21,591.55**

Billings to Date

	Current	**Prior**	**Total**
Labor	21,207.50	6,075.38	27,282.88
Expense	0.00	67.00	67.00
Unit	22.80	4.00	26.80
Totals	**21,230.30**	**6,146.38**	**27,376.68**

For billing inquiries, please call us at (508) 263-6200 ext. 6268
Taxpayer ID: 01-0568063

Engagement	02584.00	Unitil Energy Cost of Service Support	Invoice	0004319

Billing Backup

Wednesday, April 14, 2010
4:14:51 PM

Concentric Energy Advisors, Inc. Invoice 0004319 Dated 4/14/2010

Engagement 02584.00 Unitil Energy Cost of Service Support

Professional Personnel

		Hours	Rate	Amount
Vice President				
Simpson, James	3/2/2010			
Discuss spreadsheet organization with J Lieberman (UES)				
Simpson, James	3/3/2010			
Prepare and send email to M Collin on UES project organization. Prepare and send email to J Lieberman concerning UES project organization.				
Simpson, James	3/4/2010			
Discuss Unitil storm preparedness actions with C Dixon, J Lieberman.				
Simpson, James	3/5/2010			
Participate in call with R Francazio, T Northrup, J Lieberman on storm response costs.				
Simpson, James	3/11/2010			
Discuss UES profolrma adjustments with J Lieberma	Discuss proforma			
adjustments with J Lieberman. Review UES data				
Simpson, James	3/12/2010			
Prepare UES analyses. Prepare and send analysis and explanation to C Dickson, M Collin. Prepare for conference call (UES Rate case) Participate in call. Discuss UES rate case with Mario Di Valentino				
Simpson, James	3/15/2010			
Discuss UES rate case issues with Operations people.				
Simpson, James	3/16/2010			
Review Granite State Rep VMP materials. Discuss UES rate case issues with J Lieberman, J Nowak.				
Simpson, James	3/17/2010			
Review Granite State El REP, VMP. Review UES REP framework. Research. Prepare edits to J Lieberman REP VMP approach. Prepare and send email to UES team.				
Simpson, James	3/22/2010			
Review draft Collin testimony. Make comments and edits. Prepare and send to J Lieberman. Discuss Operations testimony with T Meissner. Discuss with M Collin. Discuss M Collin testimony and analysis with J Lieberman				
Simpson, James	3/24/2010			
Research NH cost recovery issues. Prepare and send email to T Meissner on storm costs. Discuss UES rate case issues with M Collin. Discuss with J Lieberman. Review documents. Prepare analysis. Review T Meissner emails and analysis on storm costs.				
Simpson, James	3/25/2010			
Make edits to Collin testimony. Discuss UES testimony with J Lieberman.				
Simpson, James	3/26/2010			
Make edits to M Collin testimony. Discuss with M DiValentino. Make edits to testimony. Discuss adjustments with J Lieberman. Prepare edits to testimony. Discuss with M DiValentino. Discuss with J Lieberman				
Simpson, James	3/27/2010			
Prepare edits to M Collin testimony. Review and respond to C Dickson questions. Discuss with J Lieberman. Prepare edits to M Collin testimony. Prepare schedules.				
Simpson, James	3/28/2010			
Prepare edits to M Collin testimony. Review and revise REP program description. Prepare edits to M Collin testimony. Prepare and send draft to M DiValentino.				
Simpson, James	3/29/2010			

293 Boston Post Road West, Suite 500 • Marlborough, Massachusetts 01752 • Tel. 508.263.6200 • Fax 508.303.3290

Engagement	02584.00	Unitil Energy Cost of Service Support	Invoice	0004319

Discuss testimony with J Lieberman. Review testimony. Prepare for conference call. Participate in conference call. Discuss with J Lieberman. Exchange emails with T Meissner, M Collin. Review testimony.

Simpson, James 3/30/2010

Review Collin testimony. Prepare edits. Send to M DiValentino. Review L McNamara REP VMP tariffs. Research tariffs. Prepare and send email. Review M Collin edits to testimony.

Simpson, James 3/31/2010

Review Collin testimony. Discuss with M DiValentino. Review M Collin testimony. Prepare edits. Discuss Unitil rate case, schedule with M DiValentino. Prepare and send email to M Collin on rate case schedule.

Project Manager

Trogonoski, John 3/24/2010

Research rate base in other jurisdictions

Consultant

Nowak, Joshua 3/15/2010

Analysis in support of O&M escalation adjustment

Nowak, Joshua 3/16/2010

Meet with J. Lieberman; revise analysis

Totals

Total Labor **21,207.50**

Unit Billing

Copies

Black & White Copies March 2010	285.0 Copies @ 0.08	22.80	
Total Units		**22.80**	**22.80**
	Total this Report		**$21,230.30**

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6/25

Unitil

Batch: 102804364UPS
Requisition: 64727
Invoice: 0004365
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
CONCENTRIC ENERGY ADVISORS
293 BOSTON POST RD WEST
SUITE 500
MARLBOROUGH, MA 01752

Order Date:	Requisitioner:
6/16/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	Professional Services provided in April 2010 on the Cost of Service Support assignment	N	102000001820307		$2,987.27	EA	$2,987.27

Invoice Total: $2,987.27

Invoice Number: 0004365 **Invoice Amount:** $2,987.27
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 6/16/2010

AP Notes:	
Vouchered by:	
Return Check to:	Payee
Voucher Month:	June

ENERGY ADVISORS

Req# 64727
mw 6/16/10

ok 6/9/2010

RECEIVED
ACCOUNTS PAYABLE

June 1, 2010

Mark Collin
Unitil Service Corporation
6 Liberty Lane West
Hampton, NH 03842

Subject: Invoice #4365

Dear Mr. Collin:

Please find attached Concentric Energy Advisors, Inc.'s invoice for professional services provided during the month of April 2010 on the Cost of Service Support assignment. Please remit payment within 30 days to "Concentric Energy Advisors, Inc." at the following address:

293 Boston Post Road West
Suite 500
Marlborough, MA 01752
Attention: David Clanton

Concentric invoices include a summary of billable expenses that include overnight delivery charges, copier charges, long distance charges and any associated travel. If you would like to view these charges in more detail, please contact either David Clanton or me at (508) 263-6200 and we will be happy to forward the detail associated with project expenses. Thank you.

Sincerely,
Concentric Energy Advisors, Inc.

James D. Simpson

James Simpson
Vice President

APPROVED FOR PAYMENT
10 20 00 00 18 2 03 07 $2,987.27

Attachment

6-16-10

Invoice

May 21, 2010
Engagement No: 02584.00
Invoice No: 0004365

Mark Collin
Unitil Corp
6 Liberty Ln W
Hampton, NH 03842

Engagement 02584.00 Unitil Energy Cost of Service Support

Professional Services from April 01, 2010 to April 30, 2010

Professional Personnel

	Hours	Rate	Amount	
Vice President				
Project Manager				
Project Assistant				
Totals				
Total Labor				**23,830.82**
Reimbursable Expenses				
Other Client Billable Expenses			15.35	
Total Reimbursables			**15.35**	**15.35**
Unit Billing				
Conference call minutes				
Conference Call 3/15/10 12:57PM			27.80	
Total Units			**27.80**	**27.80**

Billing Limits	**Current**	**Prior**	**To-Date**
Labor			
Limit			
Adjustment			

Total this Invoice **$2,987.27**

Billings to Date

	Current	Prior	Total
Labor	2,944.12	27,282.88	30,227.00
Expense	15.35	67.00	82.35
Unit	27.80	26.80	54.60
Totals	**2,987.27**	**27,376.68**	**30,363.95**

For billing inquiries, please call us at (508) 263-6200 ext. 6268
Taxpayer ID: 01-0568063

Engagement	02584.00	Unitil Energy Cost of Service Support	Invoice	0004365

Billing Backup

Concentric Energy Advisors, Inc. — Invoice 0004365 Dated 5/21/2010 — Wednesday, May 19, 2010 2:31:52 PM

Engagement 02584.00 — Unitil Energy Cost of Service Support

Professional Personnel

		Hours	Rate	Amount
Vice President				
Simpson, James	4/1/2010			
Discuss UES testimony with J Lieberman. Prepare and send explanation of UES step adjustments to S Geiger.				
Simpson, James	4/2/2010			
Prepare edits to M Collin testimony. Discuss UES rate case testimony with J Lieberman. Discuss with M Collin.				
Simpson, James	4/3/2010			
Review M Collin draft testimony, make edits, send to				
Simpson, James	4/4/2010			
Review M Collin draft testimony, make edits, send to M DiValentino.				
Simpson, James	4/5/2010			
Review and make edits to T Meissner testimony. Discuss rate case with M Collin. Discuss with M DiValentino, discuss with P Normand. Discuss with J Lieberman. Prepare and send email to M DiValentino.				
Simpson, James	4/6/2010			
Make edits and comments to T Meissner testimony. Discuss revenue requirement issues with M DiValentino. Discuss Kingston substation with K Sprague. Discuss testimony with T Meissner. Discuss testimony with M DiValentino. Prepare and send email.				
Simpson, James	4/7/2010			
Prepare revision to T Meissner testimony for step adjustment projects Make edits to M Collin testimony. Exchange emails with F Stewart on M Collin testimony. Discuss step adjustments with L McNamara. Discuss testimony and schedules with J Lieberman.				
Simpson, James	4/8/2010			
Prepare edits and revisions to M Collin testimony. Di DiValentino. Discuss with J Lieberman. Exchange emails with D Chong. Discuss with M Collin. Prepare edits to M Collin testimony. Review, revise schedules. Discuss edits w/ B Gardell				
Simpson, James	4/9/2010			
Discuss M Collin testimony with D Patch, F Stewart. Review M DiValentino emails. Discuss step adjustment with M Collin, M DiValentino. Prepare and send email to F Stewart.				
Project Manager				
Lieberman, Julie	4/1/2010			)
Draft and Edit UES Testimony and Exhibits				
Lieberman, Julie	4/2/2010			)
Draft and Edit Testimony, incorporate Jim Simpson edits and distribute to team				
Lieberman, Julie	4/5/2010			
Make edits to testimony and exhibits				
Lieberman, Julie	4/6/2010			
Finalize Schedules and Adjustments; Review Witnes testimony for consistency with M. Collin testimony draft. Distribute updated exhibits.				
Lieberman, Julie	4/7/2010			
Finalize Exhibits, incorporate edits into testimony, review other witnesses testimonies for consistency				
Lieberman, Julie	4/8/2010			
Review Testimony for UES and send out inquiries or				
Lieberman, Julie	4/12/2010			
Review Final Testimony				
Project Assistant				

293 Boston Post Road West, Suite 500 • Marlborough, Massachusetts 01752 • Tel. 508.263.6200 • Fax 508.303.3290

Engagement	02584.00	Unitil Energy Cost of Service Support	Invoice	0004365
Gardell, Briana		4/2/2010		
invoice letter				
Totals				
Total Labor				**23,830.82**
Reimbursable Expenses				
Other Client Billable Expenses				
AP 0001504	4/30/2010	American Express / 4/2/10 FedEx to Unitil from CEA MA	15.35	
Total Reimbursables			**15.35**	**15.35**
Unit Billing				
Conference call minutes				
Conference Call 3/15/10 12:57PM			27.80	
Total Units			**27.80**	**27.80**
		Total this Report		**$23,873.97**

293 Boston Post Road West, Suite 500 • Marlborough, Massachusetts 01752 • Tel 508.263.6200 • Fax 508.303.3290

Unitil

Batch: 102804670UPS
Requisition: 67323
Invoice: 0004613
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
CONCENTRIC ENERGY ADVISORS
293 BOSTON POST RD WEST
SUITE 500
MARLBOROUGH, MA 01752

Order Date:	Requisitioner:
8/23/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Professional Services for July 2010 on Cost of Service Support	N	102000001820307		$2,972.25	EA	$2,972.25

Invoice Total: $2,972.25

Invoice Number: 0004613 **Invoice Amount:** $2,972.25
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 8/23/2010

AP Notes:	
Vouchered by:	
Return Check to:	Payee
Voucher Month:	Aug

CONCENTRIC

Req # 67323
mw 8/23/10

August 13, 2010

Mark Collin
Unitil Service Corporation
6 Liberty Lane West
Hampton, NH 03842

Subject: Invoice #4613

Dear Mr. Collin:

Please find attached Concentric Energy Advisors, Inc.'s invoice for professional services provided during the month of July 2010 on the Cost of Service Support assignment. Please remit payment within 30 days to "Concentric Energy Advisors, Inc." at the following address:

293 Boston Post Road West
Suite 500
Marlborough, MA 01752
Attention: David Clanton

RECEIVED
AUG 24 2010
ACCOUNTS PAYABLE

Concentric invoices include a summary of billable expenses that include overnight delivery charges, copier charges, long distance charges and any associated travel. If you would like to view these charges in more detail, please contact either David Clanton or me at (508) 263-6200 and we will be happy to forward the detail associated with project expenses. Thank you.

Sincerely,
Concentric Energy Advisors, Inc.

James D. Simpson

James Simpson
Vice President

APPROVED FOR PAYMENT
10 20 0000 182 03 07 $2,972.25
8-23-10

Attachment

Invoice

August 13, 2010
Engagement No: 02584.00
Invoice No: 0004613

Mark Collin
Unitil Corp
6 Liberty Ln W
Hampton, NH 03842

Engagement 02584.00 Unitil Energy Cost of Service Support

Professional Services from July 01, 2010 to July 31, 2010

Phase 02 Post-filing

Professional Personnel

	Hours	Rate	Amount	
Vice President				
Project Manager				
Totals				
Total Labor				**2,969.69**

Unit Billing

Copies

Copies Month of July 2010	32.0 Copies @ 0.08	2.56	
Total Units		**2.56**	**2.56**

Total this Phase **$2,972.25**

Total this Invoice **$2,972.25**

Billings to Date

	Current	Prior	Total
Labor	2,969.69	30,227.00	33,196.69
Expense	0.00	82.35	82.35
Unit	2.56	54.60	57.16
Totals	**2,972.25**	**30,363.95**	**33,336.20**

For billing inquiries, please call us at (508) 263-6200 ext. 6268
Taxpayer ID: 01-0568063

Engagement 02584.00	Unitil Energy Cost of Service Support	Invoice 0004613

Billing Backup

Concentric Energy Advisors, Inc. — Invoice 0004613 Dated 8/13/2010 — Friday, August 13, 2010 1:43:03 PM

Engagement 02584.00 Unitil Energy Cost of Service Support

Phase 02 Post-filing

Professional Personnel

		Hours	Rate	Amount	
Vice President					
Simpson, James	7/2/2010				
Review OCA discovery. Research. Prepare and se[illegible] on IR assignments.					
Simpson, James	7/12/2010				
Discuss UES DRs with F Stewart. Research questions					
Simpson, James	7/14/2010				
Review and revise UES IRs. Send to F Stewart Review and make edits to Staff set 3 and OCA set 2 (UES)					
Project Manager					
Lieberman, Julie	7/9/2010				
UES Discovery					
Lieberman, Julie	7/12/2010				
UES Discovery Responses					
Lieberman, Julie	7/13/2010				
UES Discovery					
Totals					
Total Labor					**2,969.69**

Unit Billing

Copies				
Copies Month of July 2010		32.0 Copies @ 0.08	2.56	
Total Units			**2.56**	**2.56**

Total this Phase	**$2,972.25**
Total this Engagement	**$2,972.25**
Total this Report	**$2,972.25**

293 Boston Post Road West, Suite 500 • Marlborough, Massachusetts 01752 • Tel. 508.263.6200 • Fax 508.303.3290

Tab 6
Accountemps

Unitil Energy Systems
Electric Rate Case DE 10-055

Summary of Charges from Accountemps

	Cost	Rate	Hours	Invoice
1				30932295
2				30969701
3				31229544
4				31036123
5				31073100
6				31183426
7				31146809
8				31117632
9				30999786
10				31256263
11				31293242
12				31330665
13				31367620
14				31407178
15				31443444
16				31556956
17				31525411
18				31490024
19				31601621
20				31633674
21				31679894
22				31710583
23				31760316
24				31787932
25				31833313
26				31867465
27				31909740
	$ 12,870.20			

Unitil

Batch: 128804062UPS
Requisition: 61962
Invoice: 30932295
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
4/13/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Deanne Blackinton - w/e 04/02/10	N	200000001820334		$136.00	EA	$800.00
				200000001820335		$200.00		
				102000001820307		$464.00		
						Invoice Total:		$800.00

Invoice Number: 30932295 **Invoice Amount:** $800.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary Jane Cleveland 4/21/2010

AP Notes:	
Vouchered by:	W
Return Check to:	Payee
Voucher Month:	Apr

Accountemps®
A Robert Half Company

Page:	1
Invoice Date:	04/05/2010
Invoice Number:	30932295
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	04/02/2010	Johnson,Karen				$ 800.00
	Subtotal for Week-Ended:	04/02/2010					$ 800.00

Invoice Subtotal: $ 800.00

TOTAL AMOUNT DUE: $ 800.00

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice please call:
(800) 533-8435

For qualified temporary accounting and finance professionals please call:
(800) 803-8367

Please detach and return this remittance stub with your payment.

Thank you for choosing Accountemps!

Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
02600-000375000	30932295	$ 800.00

0260000037500030932295000800006

5/3

Batch: 128804083UPS
Requisition: 62330
Invoice: 30969701
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

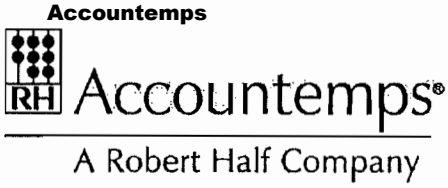
Ordered From:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
4/22/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Deanne Blackinton - w/e 04/09/10	N	200000001820334		$136.00	EA	$800.00
				200000001820335		$200.00		
				102000001820307		$464.00		
						Invoice Total:		$800.00

Invoice Number: 30969701 **Invoice Amount:** $800.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary Jane Cleveland 4/23/2010

AP Notes:	
Vouchered by:	W
Return Check to:	Payee
Voucher Month:	apr



Page:	1
Invoice Date:	04/12/2010
Invoice Number:	30969701
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	04/09/2010	Johnson,Karen				$ 800.00
	Subtotal for Week-Ended:	04/09/2010					$ 800.00

Invoice Subtotal:	**$ 800.00**
TOTAL AMOUNT DUE:	**$ 800.00**

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Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
02600-000375000	30969701	$ 800.00

0260000037500030969701000800009

Unitil

Batch: 128804106UPS
Requisition: 62440
Invoice: 30999786
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
4/23/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Deanne Blackinton - w/e 04/16/10	N	200000001820334		$136.00	EA	$800.00
				200000001820335		$200.00		
				102000001820307		$464.00		
						Invoice Total:		$800.00

Invoice Number: 30999786 **Invoice Amount:** $800.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary Jane Cleveland 4/26/2010

AP Notes:	
Vouchered by:	W
Return Check to:	Payee
Voucher Month:	April

Accountemps®
A Robert Half Company

Page:	1
Invoice Date:	04/19/2010
Invoice Number:	30999786
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Amount
1	Blackinton,Deanne	04/16/2010	Johnson,Karen	$ 800.00
	Subtotal for Week-Ended:	04/16/2010		$ 800.00

Invoice Subtotal: **$ 800.00**

TOTAL AMOUNT DUE: **$ 800.00**

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
02600-000375000	30999786	$ 800.00

0260000037500030999786000800004

5/17

Unitil

Batch: 128804166UPS
Requisition: 62801
Invoice: 31036123
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
5/3/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	Deanne Blackinton - w/e 04/23/10	N	200000001820334		$108.80	EA	$640.00
				200000001820335		$160.00		
				102000001820307		$371.20		
						Invoice Total:		$640.00

Invoice Number: 31036123 **Invoice Amount:** $640.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary Jane Cleveland 5/7/2010

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

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Page:	1
Invoice Date:	04/26/2010
Invoice Number:	31036123
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	04/23/2010	Johnson,Karen				$ 640.00
	Subtotal for Week-Ended:	04/23/2010					$ 640.00

Invoice Subtotal: **$ 640.00**

TOTAL AMOUNT DUE: **$ 640.00**

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
02600-000375000	31036123	$ 640.00

0260000037500031036123000640003

5/24

Unitil

Batch: 128804196UPS
Requisition: 63211
Invoice: 31073100
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
5/11/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	Deanne Blackinton - w/e 04/30/10	N	200000001820334		$153.85	EA	$905.00
				200000001820335		$226.25		
				102000001820307		$524.90		
						Invoice Total:		$905.00

Invoice Number: 31073100 **Invoice Amount:** $905.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary Jane Cleveland 5/13/2010

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

Accountemps®
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Page:	1
Invoice Date:	05/03/2010
Invoice Number:	31073100
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	04/30/2010	Johnson,Karen				$ 800.00
2	Blackinton,Deanne	04/30/2010	Johnson,Karen				$ 105.00
	Subtotal for Week-Ended:	04/30/2010					$ 905.00

Invoice Subtotal: **$ 905.00**

TOTAL AMOUNT DUE: **$ 905.00**

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(800) 533-8435

For qualified temporary accounting and finance professionals please call:
(800) 803-8367

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Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
02600-000375000	31073100	$ 905.00

0260000037500031073100000905002

5/31

Batch: 128804228UPS
Requisition: 63433
Invoice: 31117632
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
5/17/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Deanne Blackinton - w/e 05/07/10	N	200000001820334		$136.00	EA	$800.00
				200000001820335		$200.00		
				102000001820307		$464.00		
						Invoice Total:		$800.00

Invoice Number: 31117632 **Invoice Amount:** $800.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary Jane Cleveland 5/20/2010

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

Accountemps®
A Robert Half Company

Page:	1
Invoice Date:	05/10/2010
Invoice Number:	31117632
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	05/07/2010	Johnson,Karen				$ 800.00
	Subtotal for Week-Ended:	05/07/2010					$ 800.00

Invoice Subtotal: **$ 800.00**

TOTAL AMOUNT DUE: **$ 800.00**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice please call:
(800) 533-8435

For qualified temporary accounting and finance professionals please call:
(800) 803-8367

Please detach and return this remittance stub with your payment.

Thank you for choosing Accountemps!

Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
02600-000375000	31117632	$ 800.00

026000003750003111763200080000 5

Batch: 128804275UPS
Requisition: 63757
Invoice: 31146809
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
5/24/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Deanne Blackinton - w/e 05/14/10	N	200000001820334		$136.00	EA	$800.00
				200000001820335		$200.00		
				102000001820307		$464.00		
						Invoice Total:		$800.00

Invoice Number: 31146809 **Invoice Amount:** $800.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary-Jane Cleveland 5/25/2010

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

Accountemps®
A Robert Half Company

Page:	1
Invoice Date:	05/17/2010
Invoice Number:	31146809
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	05/14/2010	Johnson,Karen				$ 800.00
	Subtotal for Week-Ended:	05/14/2010					$ 800.00

Invoice Subtotal: **$ 800.00**

TOTAL AMOUNT DUE: **$ 800.00**

We provide more timely and accurate information to the business community by sharing our accounts receivable information with National Credit Reporting Agencies.

Any questions regarding this invoice please call:
(800) 533-8435

For qualified temporary accounting and finance professionals please call:
(800) 803-8367

Please detach and return this remittance stub with your payment.

Thank you for choosing Accountemps!

Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
02600-000375000	31146809	$ 800.00

0260000037500031146809000800004

6/17

Batch: 128804318UPS
Requisition: 64154
Invoice: 31183426
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
6/3/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Deanne Blackinton - w/e 05/21/10	N	200000001820334		$136.00	EA	$800.00
				200000001820335		$200.00		
				102000001820307		$464.00		
						Invoice Total:		$800.00

Invoice Number: 31183426 **Invoice Amount:** $800.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary-Jane Cleveland 6/3/2010

AP Notes:	
Vouchered by:	U
Return Check to:	Payee
Voucher Month:	June

Accountemps®
A Robert Half Company

Page:	1
Invoice Date:	05/24/2010
Invoice Number:	31183426
Customer Number:	02600-000375000
Fed Tax ID.	94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Amount
1	Blackinton,Deanne	05/21/2010	Johnson,Karen	$ 800.00
	Subtotal for Week-Ended:	05/21/2010		$ 800.00

Invoice Subtotal: **$ 800.00**

TOTAL AMOUNT DUE: **$ 800.00**

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(800) 533-8435

For qualified temporary accounting and finance professionals please call:
(800) 803-8367

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Thank you for choosing Accountemps!

Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
02600-000375000	31183426	$ 800.00

0260000037500031183426000800001

4/21

Unitil

Batch: 128804327UPS
Requisition: 64354
Invoice: 31229544
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
6/8/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Deanne Blackinton - w/e 05/28/10	N	200000001820334		$136.00	EA	$800.00
				200000001820335		$200.00		
				102000001820307		$464.00		
						Invoice Total:		$800.00

Invoice Number: 31229544 **Invoice Amount:** $800.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary-Jane Cleveland 6/8/2010

AP Notes:	
Vouchered by:	U
Return Check to:	Payee
Voucher Month:	June

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Page:	1
Invoice Date:	05/31/2010
Invoice Number:	31229544
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
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12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	05/28/2010	Johnson,Karen				$ 800.00
	Subtotal for Week-Ended:	05/28/2010					$ 800.00

Invoice Subtotal: **$ 800.00**

TOTAL AMOUNT DUE: **$ 800.00**

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(800) 533-8435

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
02600-000375000	31229544	$ 800.00

0260000037500031229544000800007

6/24

Batch: 128804397UPS
Requisition: 64809
Invoice: 31256263
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
6/18/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
1	1	Deanne Blackinton - w/e 06/04/10	N	200000001820334		$108.80	EA	$640.00
				200000001820335		$160.00		
				102000001820307		$371.20		
						Invoice Total:		$640.00

Invoice Number: 31256263 **Invoice Amount:** $640.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary-Jane Cleveland 6/23/2010

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

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Page:	1
Invoice Date:	06/07/2010
Invoice Number:	31256263
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

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Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	06/04/2010	Johnson,Karen				$ 640.00
	Subtotal for Week-Ended:	06/04/2010					$ 640.00

Invoice Subtotal:	**$ 640.00**
TOTAL AMOUNT DUE:	**$ 640.00**

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Customer Number	Invoice Number	Total Amount
02600-000375000	31256263	$ 640.00

0260000037500031256263000640000

Unitil

Batch: 128804407UPS
Requisition: 64858
Invoice: 31293242
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:
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12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
6/21/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
1	1	Deanne Blackinton - w/e 06/11/10	N	200000001820334		$136.00	EA	$800.00
				200000001820335		$200.00		
				102000001820307		$464.00		
						Invoice Total:		$800.00

Invoice Number: 31293242 **Invoice Amount:** $800.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary-Jane Cleveland 6/23/2010

AP Notes:	
Vouchered by:	
Return Check to:	Payee
Voucher Month:	June

6/28 ACH

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Page:	1
Invoice Date:	06/14/2010
Invoice Number:	31293242
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

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Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	06/11/2010	Johnson,Karen				$ 800.00
	Subtotal for Week-Ended:	06/11/2010					$ 800.00

Invoice Subtotal: **$ 800.00**

TOTAL AMOUNT DUE: **$ 800.00**

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Customer Number	Invoice Number	Total Amount
02600-000375000	31293242	$ 800.00

0260000037500031293242000800009

Unitil

Batch: 128804413UPS
Requisition: 65135
Invoice: 31330665
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:
ACCOUNTEMPS
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CHICAGO , IL 60693

Order Date:	Requisitioner:
6/25/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
1	1	Deanne Blackinton - w/e 06/18/10	N	200000001820334		$108.80	EA	$640.00
				200000001820335		$160.00		
				102000001820307		$371.20		
						Invoice Total:		$640.00

Invoice Number: 31330665 **Invoice Amount:** $640.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary-Jane Cleveland 6/28/2010

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

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Page:	1
Invoice Date:	06/21/2010
Invoice Number:	31330665
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

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Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	06/18/2010	Johnson,Karen				$ 640.00
	Subtotal for Week-Ended:	06/18/2010					$ 640.00

Invoice Subtotal:	**$ 640.00**
TOTAL AMOUNT DUE:	**$ 640.00**

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Customer Number	Invoice Number	Total Amount
02600-000375000	31330665	$ 640.00

0260000037500031330665000640006

7/19

Unitil

Batch: 128804464UPS
Requisition: 65450
Invoice: 31367620
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:
ACCOUNTEMPS
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CHICAGO , IL 60693

Order Date:	Requisitioner:
7/7/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Deanne Blackinton - w/e 06/25/10	N	200000001820334		$136.00	EA	$800.00
				200000001820335		$200.00		
				102000001820307		$464.00		
						Invoice Total:		$800.00

Invoice Number: 31367620 **Invoice Amount:** $800.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary-Jane Cleveland 7/7/2010

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

Page:	1
Invoice Date:	06/28/2010
Invoice Number:	31367620
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	06/25/2010	Johnson,Karen				$ 800.00
	Subtotal for Week-Ended:	06/25/2010					$ 800.00

Invoice Subtotal: **$ 800.00**

TOTAL AMOUNT DUE: **$ 800.00**

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Customer Number	Invoice Number	Total Amount
02600-000375000	31367620	$ 800.00

0260000037500031367620000800007

7/28

Batch: 128804490UPS
Requisition: 65645
Invoice: 31407178
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:
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CHICAGO , IL 60693

Order Date:	Requisitioner:
7/12/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Deanne Blackinton - w/e 07/02/10	N	200000001820334		$136.00	EA	$800.00
				200000001820335		$200.00		
				102000001820307		$464.00		
						Invoice Total:		$800.00

Invoice Number: 31407178 **Invoice Amount:** $800.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary-Jane Cleveland 7/13/2010

AP Notes:	
Vouchered by:	
Return Check to:	Payee
Voucher Month:	July

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Page:	1
Invoice Date:	07/05/2010
Invoice Number:	31407178
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

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Karen Johnson
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CONCORD NH 03301

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Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	07/02/2010	Johnson,Karen				$ 800.00
	Subtotal for Week-Ended:	07/02/2010					$ 800.00

Invoice Subtotal: **$ 800.00**

TOTAL AMOUNT DUE: **$ 800.00**

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Customer Number	Invoice Number	Total Amount
02600-000375000	31407178	$ 800.00

0260000037500031407178000800008

8/2

Batch: 128804526UPS
Requisition: 65904
Invoice: 31443444
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:
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CHICAGO , IL 60693

Order Date:	Requisitioner:
7/19/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Deanne Blackinton - w/e 07/09/10	N	102000001820307		$371.20	EA	$640.00
				200000001820334		$108.80		
				200000001820335		$160.00		
						Invoice Total:		$640.00

Invoice Number: 31443444 **Invoice Amount:** $640.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary-Jane Cleveland 7/22/2010

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

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Page:	1
Invoice Date:	07/12/2010
Invoice Number:	31443444
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

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CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	07/09/2010	Johnson,Karen				$ 640.00
	Subtotal for Week-Ended:	07/09/2010					$ 640.00

Invoice Subtotal: **$ 640.00**

TOTAL AMOUNT DUE: **$ 640.00**

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
02600-000375000	31443444	$ 640.00

026000003750003144344400064000 0

8|19

Unitil

Batch: 128804609UPS
Requisition: 66644
Invoice: 31525411
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:
ACCOUNTEMPS
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CHICAGO , IL 60693

Order Date:	Requisitioner:
8/4/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Deanne Blackinton - w/e 07/23/10	N	200000001820334		$136.00	EA	$800.00
				200000001820335		$200.00		
				102000001820307		$464.00		
						Invoice Total:		$800.00

Invoice Number: 31525411 **Invoice Amount:** $800.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary-Jane Cleveland 8/5/2010

AP Notes:	
Vouchered by:	W
Return Check to:	Payee
Voucher Month:	Aug

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Page:	1
Invoice Date:	07/19/2010
Invoice Number:	31490024
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
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CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	07/16/2010	Johnson,Karen				$ 800.00
	Subtotal for Week-Ended:	07/16/2010					$ 800.00

Invoice Subtotal: $ 800.00

TOTAL AMOUNT DUE: $ 800.00

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Customer Number	Invoice Number	Total Amount
02600-000375000	31490024	$ 800.00

0260000037500031490024000800002

819

Batch: 128804591UPS
Requisition: 66501
Invoice: 31490024
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:
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12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
8/2/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	Deanne Blackinton - w/e 07/16/10	N	200000001820334		$136.00	EA	$800.00
				200000001820335		$200.00		
				102000001820307		$464.00		
						Invoice Total:		$800.00

Invoice Number: 31490024 **Invoice Amount:** $800.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary-Jane Cleveland 8/2/2010

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

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Page:	1
Invoice Date:	07/26/2010
Invoice Number:	31525411
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice -- DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	07/23/2010	Johnson,Karen				800.00
	Subtotal for Week-Ended:	07/23/2010					800.00

Invoice Subtotal: $ 800.00

TOTAL AMOUNT DUE: $ 800.00

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Customer Number	Invoice Number	Total Amount
02600-000375000	31525411	$ 800.00

0260000037500031525411000800000

8/24

Batch: 128804629UPS
Requisition: 66735
Invoice: 31556956
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
8/9/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Deanne Blackinton - w/e 07/30/10	N	200000001820334		$136.00	EA	$800.00
				200000001820335		$200.00		
				102000001820307		$464.00		
						Invoice Total:		$800.00

Invoice Number: 31556956 **Invoice Amount:** $800.00

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

Approvals:
1 - Mary-Jane Cleveland 8/9/2010

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

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Page:	1
Invoice Date:	08/02/2010
Invoice Number:	31556956
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

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ACCOUNTS PAYABLE

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Labor Invoice – DUE UPON RECEIPT

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	07/30/2010	Johnson,Karen				$ 800.00
	Subtotal for Week-Ended:	07/30/2010					$ 800.00

Invoice Subtotal: $ 800.00

TOTAL AMOUNT DUE: $ 800.00

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Customer Number	Invoice Number	Total Amount
02600-000375000	31556956	$ 800.00

0260000037500031556956000800006

Unitil

Batch: 128804657UPS
Requisition: 67054
Invoice: 31601621
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
8/16/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	Deanne Blackinton - w/e 08/06/10	N	200000001820334		$153.85	EA	$905.00
				200000001820335		$226.25		
				102000001820307		$524.90		
						Invoice Total:		$905.00

Invoice Number:	31601621	**Invoice Amount:**	$905.00
Releasing Group:	N/A	**Receiving Group:**	N/A
Approvals:	1 - Mary-Jane Cleveland	8/19/2010	

AP Notes:	
Vouchered by:	U
Return Check to:	Payee
Voucher Month:	Aug

Page:	1
Invoice Date:	08/09/2010
Invoice Number:	31601621
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	08/06/2010	Johnson,Karen				$ 800.00
2	Blackinton,Deanne	08/06/2010	Johnson,Karen				$ 105.00
	Subtotal for Week-Ended:	08/06/2010					$ 905.00

Invoice Subtotal: **$ 905.00**

TOTAL AMOUNT DUE: **$ 905.00**

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Any questions regarding this invoice please call:
(800) 533-8435

For qualified temporary accounting and finance professionals please call:
(800) 803-8367

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Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
02600-000375000	31601621	$ 905.00

026000003750003160162100090500 8

Unitil

Batch: 128804670UPS
Requisition: 67262
Invoice: 31633674
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
8/23/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Deanne Blackinton - w/e 08/13/10	N	200000001820334		$174.25	EA	$1,025.00
				200000001820335		$256.25		
				102000001820307		$594.50		
						Invoice Total:		$1,025.00

Invoice Number: 31633674 **Invoice Amount:** $1,025.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary-Jane Cleveland 8/23/2010

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

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Page:	1
Invoice Date:	08/16/2010
Invoice Number:	31633674
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	08/13/2010	Johnson,Karen				$ 800.00
2	Blackinton,Deanne	08/13/2010	Johnson,Karen				$ 225.00
	Subtotal for Week-Ended:	08/13/2010					$ 1,025.00

Invoice Subtotal: **$ 1,025.00**

TOTAL AMOUNT DUE: **$ 1,025.00**

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Customer Number	Invoice Number	Total Amount
02600-000375000	31633674	$ 1,025.00

0260000037500031633674001025005

9/13

Unitil

Batch: 128804717UPS
Requisition: 67626
Invoice: 31679894
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
8/30/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Deanne Blackinton - w/e 08/20/10	N	200000001820334		$164.05	EA	$965.00
				200000001820335		$241.25		
				102000001820307		$559.70		
						Invoice Total:		$965.00

Invoice Number: 31679894 **Invoice Amount:** $965.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mark Lambert 9/1/2010

AP Notes:	
Vouchered by:	W
Return Check to:	Payee
Voucher Month:	Sept.

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Page:	1
Invoice Date:	08/23/2010
Invoice Number:	31679894
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	08/20/2010	Johnson,Karen				$ 800.00
2	Blackinton,Deanne	08/20/2010	Johnson,Karen				$ 165.00
	Subtotal for Week-Ended:	08/20/2010					$ 965.00

Invoice Subtotal: **$ 965.00**

TOTAL AMOUNT DUE: **$ 965.00**

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Customer Number	Invoice Number	Total Amount
02600-000375000	31679894	$ 965.00

0260000037500031679894000965002

9/20

Unitil

Batch: 128804734UPS
Requisition: 67810
Invoice: 31710583
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
9/7/2010	Karen Johnson

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	Deanne Blackinton - w/e 08/27/10	N	200000001820334		$187.00	EA	$1,100.00
				200000001820335		$275.00		
				102000001820307		$638.00		
						Invoice Total:		$1,100.00

Invoice Number:	31710583	**Invoice Amount:**	$1,100.00
Releasing Group:	N/A	**Receiving Group:**	N/A
Approvals:	1 - Mary-Jane Cleveland	9/7/2010	

AP Notes:	
Vouchered by:	ul
Return Check to:	Payee
Voucher Month:	Sept

Accountemps®
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Page:	1
Invoice Date:	08/30/2010
Invoice Number:	31710583
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice -- DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	08/27/2010	Johnson,Karen				$ 800.00
2	Blackinton,Deanne	08/27/2010	Johnson,Karen				$ 300.00
	Subtotal for Week-Ended:	08/27/2010					$ 1,100.00

Invoice Subtotal: **$ 1,100.00**

TOTAL AMOUNT DUE: **$ 1,100.00**

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Customer Number	Invoice Number	Total Amount
02600-000375000	31710583	$ 1,100.00

0260000037500031710583001100005

9/30

Unitil

Batch: 128804828UPS
Requisition: 68468
Invoice: 31760316
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
9/22/2010	Carole Beaulieu

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Deanne Blackinton wk ending 09/03/10	N	200000001820334		$176.80	EA	$1,040.00
				200000001820335		$260.00		
				102000001820307		$603.20		
						Invoice Total:		$1,040.00

Invoice Number: 31760316 **Invoice Amount:** $1,040.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary-Jane Cleveland 9/22/2010

AP Notes: Deanne Blackinton wk end 09/03/10	
Vouchered by:	u
Return Check to:	Payee
Voucher Month:	Sept

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Page: 1 Reg # 68468
Invoice Date: 09/06/2010
Invoice Number: 31760316
Customer Number: 02600-000375000
Fed Tax ID: 94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	09/03/2010	Johnson,Karen				$ 800.00
2	Blackinton,Deanne	09/03/2010	Johnson,Karen				$ 240.00
	Subtotal for Week-Ended:	09/03/2010					$ 1,040.00

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Invoice Subtotal: $ 1,040.00

TOTAL AMOUNT DUE: $ 1,040.00

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Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
02600-000375000	31760316	$ 1,040.00

0260000037500031760316001040007

10/4

Unitil

Batch: 128804828UPS
Requisition: 68458
Invoice: 31787932
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
9/22/2010	Carole Beaulieu

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	Deanne Blackinton wk ending 09/10/10	N	200000001820334		$108.80	EA	$640.00
				200000001820335		$160.00		
				102000001820307		$371.20		
						Invoice Total:		$640.00

Invoice Number: 31787932 **Invoice Amount:** $640.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Mary-Jane Cleveland 9/22/2010

AP Notes: Deanne Blackinton wk end 09/10/10	
Vouchered by:	u
Return Check to:	Payee
Voucher Month:	Sept

Reg# 68458

Accountemps®
A Robert Half Company

Page:	1
Invoice Date:	09/13/2010
Invoice Number:	31787932
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	09/10/2010	Johnson,Karen				$ 640.00
	Subtotal for Week-Ended:	09/10/2010					$ 640.00
	Invoice Subtotal:						**$ 640.00**
	TOTAL AMOUNT DUE:						**$ 640.00**

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ACCOUNTS PAYABLE

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Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
02600-000375000	31787932	$ 640.00

0260000037500031787932000640008

10/14

Unitil

Batch: 128804893UPS
Requisition: 69045
Invoice: 31833313
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
10/6/2010	Carole Beaulieu

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Deanne Blackinton wk ending 09/17/10	N	200000001820334		$192.10	EA	$1,130.00
				200000001820335		$282.50		
				102000001820307		$655.40		
						Invoice Total:		$1,130.00

Invoice Number:	31833313	**Invoice Amount:**	$1,130.00
Releasing Group:	N/A	**Receiving Group:**	N/A
Approvals:	1 - Mary-Jane Cleveland	10/6/2010	

AP Notes: Deanne Blackinton wk end 09/17/10	
Vouchered by:	U
Return Check to:	Payee
Voucher Month:	Oct

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A Robert Half Company

Page:	1
Invoice Date:	09/20/2010
Invoice Number:	31833313
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	09/17/2010	Johnson,Karen				$ 800.00
2	Blackinton,Deanne	09/17/2010	Johnson,Karen				$ 330.00
	Subtotal for Week-Ended:	09/17/2010					$ 1,130.00

RECEIVED
ACCOUNTS PAYABLE

Invoice Subtotal:	$ 1,130.00
TOTAL AMOUNT DUE:	$ 1,130.00

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Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
02600-000375000	31833313	$ 1,130.00

0260000037500031833313001130006

Batch: 128804899UPS
Requisition: 69188
Invoice: 31867465
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
10/11/2010	Carole Beaulieu

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	Deanne Blackinton wk ending 09/24/10	N	200000001820334		$148.75	EA	$875.00
				200000001820335		$218.75		
				102000001820307		$507.50		
						Invoice Total:		$875.00

Invoice Number:	31867465	**Invoice Amount:**	$875.00
Releasing Group:	N/A	**Receiving Group:**	N/A
Approvals:	1 - Mary-Jane Cleveland	10/11/2010	

AP Notes: Deanne Blackinton wk end 09/24/10	
Vouchered by:	U
Return Check to:	**Payee**
Voucher Month:	Oct

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Page:	1
Invoice Date:	09/27/2010
Invoice Number:	31867465
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice -- DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	09/24/2010	Johnson,Karen				$ 800.00
2	Blackinton,Deanne	09/24/2010	Johnson,Karen				$ 75.00
	Subtotal for Week-Ended:	09/24/2010					$ 875.00

ACCOUNTS PAYABLE

Invoice Subtotal: $ 875.00

TOTAL AMOUNT DUE: $ 875.00

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CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
02600-000375000	31867465	$ 875.00

0260000037500031867465000875004

10/85

Unitil

Batch: 128804899UPS
Requisition: 69187
Invoice: 31909740
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:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO , IL 60693

Order Date:	Requisitioner:
10/11/2010	Carole Beaulieu

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	Deanne Blackinton wk ending 10/01/10	N	200000001820334		$109.65	EA	$645.00
				200000001820335		$161.25		
				102000001820307		$374.10		
						Invoice Total:		$645.00

Invoice Number:	31909740	**Invoice Amount:**	$645.00
Releasing Group:	N/A	**Receiving Group:**	N/A
Approvals:	1 - Mary-Jane Cleveland	10/11/2010	

AP Notes: Deanne Blackinton wk end 10/01/10	
Vouchered by:	
Return Check to:	Payee
Voucher Month:	

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Page:	1
Invoice Date:	10/04/2010
Invoice Number:	31909740
Customer Number:	02600-000375000
Fed Tax ID:	94-1648752

Labor Invoice – DUE UPON RECEIPT

Personal & Confidential
Karen Johnson
UNITIL
5 MCGUIRE ST
CONCORD NH 03301

Please Remit To:
Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Blackinton,Deanne	10/01/2010	Johnson,Karen				$ 480.00
2	Blackinton,Deanne	10/01/2010	Johnson,Karen				$ 165.00
	Subtotal for Week-Ended:	10/01/2010					$ 645.00

RECEIVED
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Invoice Subtotal:	**$ 645.00**
TOTAL AMOUNT DUE:	**$ 645.00**

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(800) 533-8435

For qualified temporary accounting and finance professionals please call:
(800) 803-8367

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Accountemps
12400 COLLECTIONS CENTER DRIVE
CHICAGO IL 60693

Customer Number	Invoice Number	Total Amount
02600-000375000	31909740	$ 645.00

0260000037500031909740000645007

Tab 6
Kroll, Becker & Wing LLC

Unitil Energy Systems
Electric Rate Case DE 10-055

Summary of Charges from Kroll, Becker and Wing, LLC

		Cost	Rate	Hours	Invoices
1	$				860007435
2	$				860007500
3	$				860007561
4	$				860007620
5	$				860007679
6	$				860008000
7	$				860008293
8	$				860008110
9	$				860009156
10	$				860008877
	$ 29,525.15				

8/30

Unitil

Batch: 122804621UPS
Requisition: 66761
Invoice: 860007435
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:	Requisitioner:
8/9/2010	Todd Diggins

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Rose Zhang Temp Invoice Payment	N	102000001820307		$1,406.00	EA	$2,432.00
				200000001820334		$418.00		
				200000001820335		$608.00		
						Invoice Total:		$2,432.00

Invoice Number: 860007435 **Invoice Amount:** $2,432.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Dan Main 8/9/2010

AP Notes:	
Vouchered by:	U
Return Check to:	Payee
Voucher Month:	Aug

Unitil

Requisition ID: 66761
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:	Requisitioner:	FOB & Freight Terms
8/9/2010	Todd Diggins	

Due Date: 8/27/2010

Line	Qty	Description	Tax	Acct Num	Allocation	Auth-CWO	Unit Price	Unit	Sub
1	1	Rose Zhang Temp Invoice Payment	N	102000001820307	$1,406.00		$2,432.00	EA	$2,432.00
				200000001820334	$418.00				
				200000001820335	$608.00				

Order Total: $2,432.00

Invoice Number: 860007435 **Admin:** Vicky Ryea
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Dan Main Waiting...

Date Printed: 8/9/2010
Printed By: Todd Diggins

RECEIVED
AUG 7 2010
ACCOUNTS PAYABLE

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: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860007435 $ USED:
DATE: 7/28/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
07/23/10	Zhang, Rose Xiulian	Regular			
				TOTAL:	$2,432.00

7/23/2010 4:27:16 pm

D 2

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

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

KBW

Week Ending Date (Friday): 7/23/10

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 Services Corp	Saturday	/	
Supervisor: Todd Diggins	Sunday	/	
Address: 6 Liberty Lane West	Monday	7/19	
City, State, Zip: Hampton, NH 03842	Tuesday	7/20	
Client Telephone:	Wednesday	7/21	
	Thursday	7/22	
	Friday	7/23	
		Total Time	

Fax timesheet to (866) 313-4798

Client Approval

The hours noted above are correct (the through days and hours not paid) and the work performed is satisfactory to the best knowledge of client. By signing the client approval, we are acknowledge that we are bound by the terms of KBW's master agreement or a master agreement that may be in effect. If no such agreement has been negotiated by the parties hereto, with respect to the matters covered below, 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: Senior Auditor

Consultant's Name (print): Rose Xiulian Zhang

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.

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 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 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.

Dissatisfaction

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.

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 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 project(s).

8/27

Unitil

Batch: 122804678UPS
Requisition: 66984
Invoice: 860007500
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:	Requisitioner:
8/13/2010	Todd Diggins

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Rose Zhang Temp Invoice Payment	N	102000001820307		$1,406.00	EA	$2,432.00
				200000001820334		$418.00		
				200000001820335		$608.00		
						Invoice Total:		$2,432.00

Invoice Number: 860007500 **Invoice Amount:** $2,432.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Dan Main 8/24/2010

AP Notes:	
Vouchered by:	U
Return Check to:	Payee
Voucher Month:	aug

Unitil

Requisition ID: 66984
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:	Requisitioner:	FOB & Freight Terms
8/13/2010	Todd Diggins	

Due Date: 9/2/2010

Line	Qty	Description	Tax	Acct Num	Allocation	Auth-CWO	Unit Price	Unit	Sub
1	1	Rose Zhang Temp Invoice Payment	N	102000001820307	$1,406.00		$2,432.00	EA	$2,432.00
				200000001820334	$418.00				
				200000001820335	$608.00				

Order Total: $2,432.00

Invoice Number: 860007500 **Admin:** Vicky Ryea
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Dan Main Waiting...

Date Printed: 8/13/2010
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: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860007500 $ USED:
DATE: 8/3/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR

BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
07/30/10	Zhang, Rose Xiulian	Regular			
				TOTAL:	**$2,432.00**

7/30/2010 4:23:43 pm D 2

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 [illegible]

KBW

Week Ending Date (Friday): 7/30/2010

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): Uniti	Saturday	/	
	Sunday	/	
Supervisor: Todd Diggins	Monday	7/26	
	Tuesday	7/27	
Address:	Wednesday	7/28	
	Thursday	7/29	
City, State, Zip: Hampton, NH	Friday	7/30	
		Total Time	
Client Telephone:	Fax time sheet to (866)		

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 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.

Supervisor Name (print): Todd Diggins

Supervisor Signature:

KBW Financial Staffing & Recruiting Employee

Job Title or Function: Senior Auditor

Consultant's Name (print): Rex Linlow Zhao

Consultant's Signature:

I certify that the days shown on this timesheet 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.

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 conversion 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.

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 16 hours worked by the person. We make no other warranty, either express or implied. We will not be liable for accidental, 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 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 project(s).

8/27

Unitil

Batch: 122804678UPS
Requisition: 67379
Invoice: 860007561
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:	Requisitioner:
8/24/2010	Todd Diggins

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Rose Zhang Temp Invoice Payment	N	102000001820307		$1,406.00	EA	$2,432.00
				200000001820334		$418.00		
				200000001820335		$608.00		
						Invoice Total:		$2,432.00

Invoice Number: 860007561 **Invoice Amount:** $2,432.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Dan Main 8/25/2010

AP Notes:	
Vouchered by:	U
Return Check to:	Payee
Voucher Month:	Aug

Unitil

Requisition ID: 67379
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:	Requisitioner:	FOB & Freight Terms
8/24/2010	Todd Diggins	

Due Date: 9/9/2010

Line	Qty	Description	Tax	Acct Num	Auth-CWO	Unit Price	Unit	Sub
				---------- Allocation ----------				
1	1	Rose Zhang Temp Invoice Payment	N	102000001820307 $1,406.00		$2,432.00	EA	$2,432.00
				200000001820334 $418.00				
				200000001820335 $608.00				

Order Total: $2,432.00

Invoice Number:	860007561	**Admin:**	Vicky Ryea
Releasing Group:	N/A	**Receiving Group:**	N/A
Approvals:			
	1 - Dan Main	Waiting...	

Date Printed: 8/24/2010
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: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860007561 $ USED:
DATE: 8/10/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
08/06/10	Zhang, Rose Xiulian	Regular			
			TOTAL:		$2,432.00

Any questions: please call (800) 508-3863

8/6/2010 4:45:37 pm

D 2

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, one that sheet for faxing
2. Fax on Friday to ensure prompt payment to (866) 218-4798

KBW

Week Ending Date (Friday): 8/6/10

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): Until	Saturday	1	
	Sunday	1	
Supervisor: Todd Diggins	Monday	8/2	
	Tuesday	8/3	
Address:	Wednesday	8/4	
	Thursday	8/5	
City, State, Zip: Hampton, NH	Friday	8/6	
		Total Time	
Client Telephone:	Fax Timesheet to (866) 218-4798		

Client Approval	KBW Financial Staffing & Recruiting Employee
The hours as shown above are correct (for through days and hours worked) and the work performed is satisfactory to the best knowledge of client. By signing the sheet approved, we 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 hereto, with respect to the matters covered below, we are bound by the conditions of the assignment set forth hereon.	Job Title or Function: Senior Auditor
Supervisor Name (print): Todd Diggins	Consultant's Name (print): Rose Xiulian Zhang
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

Kroll 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.

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 conversion fee of 25% of the sum of the employee 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 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.

This letter represents the entire understanding between us of our engagement. Any modifications, amendments or changes to this agreement must be in writing and signed 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 project(s).

9/10

Batch: 122804726UPS
Requisition: 67765
Invoice: 860007620
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:	Requisitioner:
9/2/2010	Todd Diggins

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	Rose Zhang Temp Invoice Payment	N	102000001820307		$1,406.00	EA	$2,432.00
				200000001820334		$418.00		
				200000001820335		$608.00		
						Invoice Total:		$2,432.00

Invoice Number: 860007620 **Invoice Amount:** $2,432.00

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

Approvals:
1 - Dan Main 9/3/2010

AP Notes:	
Vouchered by:	W
Return Check to:	Payee
Voucher Month:	Sept.

Unitil

Requisition ID: 67765
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:	Requisitioner:	FOB & Freight Terms
9/2/2010	Todd Diggins	

Due Date: 9/16/2010

Line	Qty	Description	Tax	Acct Num (Allocation)	Auth-CWO (Allocation)	Unit Price	Unit	Sub
1	1	Rose Zhang Temp Invoice Payment	N	102000001820307	$1,406.00	$2,432.00	EA	$2,432.00
				200000001820334	$418.00			
				200000001820335	$608.00			

Order Total: $2,432.00

Invoice Number:	860007620	**Admin:**	Vicky Ryea
Releasing Group:	N/A	**Receiving Group:**	N/A
Approvals:			
	1 - Dan Main	Waiting...	

Date Printed: 9/2/2010
Printed By: Todd Diggins

RECEIVED
SEP - 7 2010
ACCOUNTS PAYABLE

Kroll, Becker and Wing, LLC

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: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860007620 $ USED:
DATE: 8/17/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
08/13/10	Zhang, Rose Xiulian	Regular			
				TOTAL:	$2,432.00

8/13/2010 4:33:33 pm D 2

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

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

KBW

Week Ending Date (Friday): 8/13/10

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	/	
		Sunday	/	
Supervisor	Todd Diggins	Monday	8/9	
		Tuesday	8/10	
Address		Wednesday	8/11	
		Thursday	8/12	
City, State, Zip	Hampton, NH	Friday	8/13	
			Total Time	
Client Telephone		Fax immediately to (866) 313-4798		

Client Approval

The hours as shown above are correct (two straight 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 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: Senior Auditor

Consultant's Name (print): Rose Xinlian Zhang

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.

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 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.

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 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.

This letter represents the entire understanding between us of our engagement. Any modifications, amendments or changes to this agreement must be in writing and signed 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 project(s).

9/17

Batch: 122804764UPS
Requisition: 68083
Invoice: 860007791, 860007734, 860007679
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:	Requisitioner:
9/13/2010	Todd Diggins

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	Rose Zhang Temp Invoice Payment	N	102000001820307		$4,218.00	EA	$7,296.00
				200000001820334		$1,254.00		
				200000001820335		$1,824.00		
						Invoice Total:		$7,296.00

Invoice Number:	860007791, 860007734, 860007679	**Invoice Amount:**	$7,296.00
Releasing Group:	N/A	**Receiving Group:**	N/A
Approvals:	1 - Dan Main	9/14/2010	

AP Notes:	
Vouchered by:	U
Return Check to:	Payee
Voucher Month:	Sept

Unitil

Requisition ID: 68083
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:	Requisitioner:	FOB & Freight Terms
9/13/2010	Todd Diggins	

Due Date: 9/23/2010

Line	Qty	Description	Tax	Acct Num	Allocation	Auth-CWO	Unit Price	Unit	Sub
1	1	Rose Zhang Temp Invoice Payment	N	102000001820307	$4,218.00		$7,296.00	EA	$7,296.00
				200000001820334	$1,254.00				
				200000001820335	$1,824.00				

Order Total: $7,296.00

Invoice Number:	860007791, 860007734, 860007679	**Admin:**	Vicky Ryea
Releasing Group:	N/A	**Receiving Group:**	N/A
Approvals:			
	1 - Dan Main	Waiting...	

Date Printed: 9/13/2010
Printed By: Todd Diggins

RECEIVED
SEP 14 '10
ACCOUNTS PAYABLE

INVOICE

ORIGINAL COPY

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: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860007679 $ USED:
DATE: 8/24/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
08/20/10	Zhang, Rose Xiulian	Regular			
			TOTAL:		$2,432.00

8/20/2010 4:51:53 pm

D 2

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for billing
2. Fax on Friday to avoid prompt payment to (866) 313 4744

KBW
Financial Staffing & Recruiting

Week Ending Date (Friday): 8/20/10

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	/	
	Sunday	/	
Supervisor: Todd Diggins	Monday	8/16	
	Tuesday	8/17	
Address: 6 Liberty Lane	Wednesday	8/18	
	Thursday	8/19	
City, State, Zip: Hampton	Friday	8/20	
		Total Time	
Client Telephone:	Fax Unitil and to (866) 313 4744		

Client Approval

The hours as described above are correct (the times in days and hours are 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 master agreement and 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.

Supervisor Name (print): Todd Diggins

Supervisor Signature:

KBW Financial Staffing & Recruiting Employee

Job Title or Function: Senior Auditor

Consultant's Name (print): Rose Xiulian Zhang

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.

Fees for services will be described in each attachment to the 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 annualized 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 16 hours worked by the person. We make no other warranty, either express or implied. We will not be liable for incidental, interest 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 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 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: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860007734 $ USED:
DATE: 8/31/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
08/27/10	Zhang, Rose Xiulian	Regular			
				TOTAL:	$2,432.00

INVOICE

REMITTANCE 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: 50748 CONTRACT: 78289

DEPT: Primary
INVOICE: 860007734 $ USED:
DATE: 8/31/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
08/27/10	Zhang, Rose Xiulian	Regular			
				TOTAL:	$2,432.00

9/3/2010 2:30:38 pm D 2

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, this sheet should be faxed
2. Fax on Friday to ensure prompt payment to (888) 213-4788

KBW

Week Ending Date (Friday): 9/03/10

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	/	
Supervisor: Todd Diggins	Sunday	/	
Address	Monday	08/30	
	Tuesday	08/31	
	Wednesday	09/01	
	Thursday	09/02	
City, State, Zip: Hampton, NH	Friday	09/03	
		Total Time	
Client Telephone	Fax timesheet to (888) [redacted]		

Client Approval

The hours as shown above are correct for the days and hours worked 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 hereto, with respect to the matters covered herein, we are bound by the conditions of the assignment set forth herein.

Supervisor Name (print): DANIEL V. NAIN

Supervisor Signature:

KBW Financial Staffing & Recruiting Employee

Job Title or Function: Senior Auditor

Consultant's Name (print): Rui Xiulian Zhang

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.

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 conversion 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.

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.

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.

Miscellaneous

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 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 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: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860007791 $ USED:
DATE: 9/8/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
09/03/10	Zhang, Rose Xiulian	Regular			
				TOTAL:	$2,432.00

INVOICE

REMITTANCE 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: 50748 CONTRACT: 78289
DEPT: Primary
INVOICE: 860007791 $ USED:
DATE: 9/8/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
09/03/10	Zhang, Rose Xiulian	Regular			
				TOTAL:	$2,432.00

8/30/2010 8:25:34 am D 2

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Check calculations and approved, sign the time for faxing
2. Fax on Friday to avoid payment to (888) 312-4784

KBW

Financial Staffing & Recruiting

Week Ending Date (Friday): 8/27/10

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	
	Sunday	1	
Supervisor: Todd Diggins	Monday	8/23	
	Tuesday	8/24	
Address: 6 Liberty Lane West	Wednesday	8/25	
	Thursday	8/26	
City, State, Zip: Hampton NH	Friday	8/27	
		Total Time	
Client Telephone	Fax time sheet to (888)		

Client Approval

The hours as shown above are correct for the days and hours not used by 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 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: [signature]

KBW Financial Staffing & Recruiting Employee

Job Title or Function: Senior Auditor

Consultant's Name (print): Rose Xiulian Zhang

Consultant's Signature: [signature]

I certify that the days shown on this time sheet are correct for time 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.

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 conversion 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.

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 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.

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 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 project(s).

10/15

Unitil

Batch: 122804881UPS
Requisition: 69109
Invoice: 860007845,860007950,860008000
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:	Requisitioner:
10/7/2010	Todd Diggins

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Rose Zhang Temp Invoice Payment	N	200000001820335		$1,702.40	EA	$6,809.60
				200000001820334		$1,170.57		
				102000001820307		$3,936.63		
						Invoice Total:		$6,809.60

Invoice Number: 860007845,860007950,860008000 **Invoice Amount:** $6,809.60

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

Approvals:
1 - Dan Main 10/7/2010

AP Notes:	
Vouchered by:	W
Return Check to:	Payee
Voucher Month:	OCT

Unitil

Requisition ID: 69109
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:	Requisitioner:	FOB & Freight Terms
10/7/2010	Todd Diggins	

Due Date: 10/25/2010

Line	Qty	Description	Tax	Acct Num (Allocation)	Auth-CWO	Unit Price	Unit	Sub
1	1	Rose Zhang Temp Invoice Payment	N	200000001820334 $1,170.57		$6,809.60	EA	$6,809.60
				102000001820307 $3,936.63				
				200000001820335 $1,702.40				

Order Total: $6,809.60

Invoice Number:	860007845,860007950,860008000	**Admin:**	Vicky Ryea
Releasing Group:	N/A	**Receiving Group:**	N/A
Approvals:			
	1 - Dan Main	Waiting...	

Date Printed: 10/7/2010
Printed By: Todd Diggins

RECEIVED
OCT 8 2010
ACCOUNTS PAYABLE

INVOICE
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: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860008000 $ USED:
DATE: 9/28/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
09/24/10	Zhang, Rose Xiulian	Regular			
				TOTAL:	**$2,432.00**

9/24/2010 4:31:06 pm D 2

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, drop this sheet for faxing
2. Fax on Friday to avoid time [illegible] payroll to (866) 313-4788

KBW
Financial Staffing & Recruiting

Week Ending Date (Friday): 9/24/10

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): Until	Saturday	/	
	Sunday	/	
Supervisor: Todd Diggins	Monday	9/19	
	Tuesday	9/20	
Address:	Wednesday	9/22	
	Thursday	9/23	
City, State, Zip: Hampton, NH	Friday	9/24	
		Total Time	
Client Telephone:	Fax timecard to (866) 313-4788		

Client Approval	KBW Financial Staffing & Recruiting Employee
The hours on this sheet are correct (the through days and hours not shown) 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 hereto, with respect to the matters contained below, we are bound by the conditions of the engagement set forth herein.	Job Title or Function: Senior Auditor
Supervisor Name (print): Todd Diggins	Consultant's Name (print): Rice Xiaoxia Zhang
Supervisor Signature:	Consultant's Signature:
	I certify that the days shown on this timesheet 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.

Bills

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 access 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

[illegible]

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

[illegible]

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.

[illegible]

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 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 project(s).

INVOICE

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: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860007845 $ USED:
DATE: 9/14/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR

BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
09/10/10	Zhang, Rose Xiulian	Regular			
				TOTAL:	$1,945.60

9/10/2010 4:42:22 pm

D 2

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

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

KBW

Week Ending Date (Friday): 09/10/10

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	
	Sunday	1	
Supervisor: Todd Diggins	Monday	9/6	
	Tuesday	9/7	
Address: Hampton NH	Wednesday	9/8	
	Thursday	9/9	
City, State, Zip	Friday	9/10	
		Total Time	
Client Telephone	Fax Timecard to (866) 31[illegible]		

Client Approval	KBW Financial Staffing & Recruiting Employee
The hours as shown above are correct (the through days and hours not more) and the work performed is satisfactory, to the best knowledge of client. By signing the client approves, 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 services covered below, we are bound by the conditions of the assignment set forth herein.	Job Title or Function: Senior Auditor
Supervisor Name (print): Todd Diggins	Consultant's Name (print): Rose Julian Thay
Supervisor Signature: Todd	Consultant's Signature: [signature]
	I certify that the hours 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.

Bills

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 conversion fee of 20% of the sum of the employees annualized 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 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.

Warranty

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.

Entire Understanding

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 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 project(s).

9/17/2010 5:00:24 pm

D 2

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Obtain completed and signed, this sheet for timing
2. Fax on Friday to ensure prompt payment to (866) 313-4708

KBW

Week Ending Date (Friday): 09/16/10

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): Uniti	Saturday	/	
Supervisor: Todd Diggins	Sunday	/	
Address: Hampton NH	Monday	09/12	
City, State, Zip	Tuesday	09/13	
	Wednesday	09/14	
	Thursday	09/15	
	Friday	09/16	
Client Telephone		Total Time	

Fax timecard to (866) 313-4708

Client Approval

The hours as shown above are correct (the 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 hereto, with respect to the services outlined below, we are bound by the conditions of the engagement set forth herein.

Supervisor Name (print): Todd Diggins

Supervisor Signature:

KBW Financial Staffing & Recruiting Employee

Job Title or Function: Senior Auditor

Consultant's Name (print): Rose Kishan Zhang

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.

Fees

Fees for services will be described in each attachment to this agreement. Each professional will keep a log of times 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 employees anticipated 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 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.

Satisfaction

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.

Miscellaneous

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 authorized members 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).

Kroll, Becker and Wing, LLC

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

'MS: NET DUE UPON RECEIPT OF INVOICE
.ENT: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860007950 $ USED:
DATE: 9/21/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
09/17/10	Zhang, Rose Xiulian	Regular			
				TOTAL:	**$2,432.00**

11/24

Batch: 122805067UPS
Requisition: 70676
Invoice: 860008234,860008293
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:	Requisitioner:
11/15/2010	Todd Diggins

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Rose Zhang Temp Invoice Payment	N	200000001820334		$668.90	EA	$3,891.20
				102000001820307		$2,249.50		
				200000001820335		$972.80		
						Invoice Total:		$3,891.20

Invoice Number: 860008234,860008293 **Invoice Amount:** $3,891.20
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Dan Main 11/15/2010

AP Notes:	
Vouchered by:	U
Return Check to:	Payee
Voucher Month:	Nov

Unitil

Requisition ID: 70676
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:	Requisitioner:	FOB & Freight Terms
11/15/2010	Todd Diggins	

Due Date: 12/3/2010

Line	Qty	Description	Tax	Allocation: Acct Num	Allocation: Auth-CWO	Unit Price	Unit	Sub
1	1	Rose Zhang Temp Invoice Payment	N	200000001820334 $668.90 102000001820307 $2,249.50 200000001820335 $972.80		$3,891.20	EA	$3,891.20

Order Total: $3,891.20

Invoice Number:	860008234,860008293	**Admin:**	Vicky Ryea
Releasing Group:	N/A	**Receiving Group:**	N/A
Approvals:			
	1 - Dan Main	Waiting...	

Date Printed: 11/15/2010
Printed By: Todd Diggins

RECEIVED
NOV 15 2010

Attachment 3
Tab 6
Kroll, Becker and Wing, LLC

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

RMS: NET DUE UPON RECEIPT OF INVOICE
CLIENT: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860008293 $ USED:
DATE: 11/2/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR

BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
10/29/10	Zhang, Rose Xiulian	Regular			
				TOTAL:	$1,459.20

10/27/2010 4:20:39 pm D 2

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, fax this sheet [illegible]
2. Net on Friday for [illegible], please payment to [illegible] 313-4[illegible].

KBW

Week Ending Date (Friday): 10/29/10

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): Unitrl	Saturday	1	
Supervisor: Todd Diggins	Sunday	1	
Address:	Monday	10/25	
	Tuesday	10/26	
	Wednesday	10/27	
City, State, Zip: Hampton, NH	Thursday	10/28	
	Friday	10/29	
Client Telephone:		Total Time	

Fax timesheet to (888) 314-4791

Client Approval	KBW Financial Staffing, A Recruiting Employer
"The hours on this sheet are correct (no breaks/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 have read the original KBW service agreement or a master agreement that may be in effect. If an such agreement has been executed by the parties hereto, with respect to the matters covered below, we are bound by the conditions of the agreement and both thereon.	Job Title or Function: Senior Auditor
Supervisor Name (print): Todd Diggins	Consultant's Name (print): Rose Xiulian Zhang
Supervisor Signature: [signature]	Consultant's Signature: [signature]
	I certify that the days shown on the time sheet are correct and were worked by me

Conditions of Assignment

At KBW we are the staffing & temporary all provide professionals to render services on your premises and under your supervision. If requested, for such 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 [illegible] we will assign. The anticipated start and end dates for the engagement is. 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 advices, borrow 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 as a conversion fee of 18% 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.

Equal Opportunity Statement

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.

Warranty

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.

Entire Agreement

This letter contains the entire understanding between us of our engagement. Any modifications, amendments or changes to this agreement must be in writing and signed a duly authorized 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

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: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860008234 $ USED:
DATE: 10/26/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
10/22/10	Zhang, Rose Xiulian	Regular			
				TOTAL:	$2,432.00

10/25/2010 8:46:27 am

D 2

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. [illegible]
2. [illegible]

KBW

Week Ending Date (Friday): 10/22/10

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	/	
Supervisor: Todd Diggins	Sunday	/	
Address: Hampton, NH	Monday	10/18	
City, State, Zip: /	Tuesday	10/19	
	Wednesday	10/20	
	Thursday	10/21	
	Friday	10/22	
Client Telephone:		Total Time	

Fax timesheet to (845) [redacted]

Client Approval

The hours as shown above are correct for the 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 and 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: Todd Dig

KBW Financial Staffing & Recruiting Employee

Job Title or Function: Senior Auditor

Consultant's Name (print): Rose Xiaohua Zhang

Consultant's Signature: [signature]

I hereby [illegible] the hours 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 people who 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.

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 approval. 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 anticipated 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 as 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.

Satisfaction

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.

Entire Agreement

This letter defines the entire understanding between us of the 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 project(s).

Batch: 122805014UPS
Requisition: 70222
Invoice: 860008110,860008177,860008053
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:	Requisitioner:
11/2/2010	Todd Diggins

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Rose Zhang Temp Invoice Payment	N	200000001820334		$1,254.18	EA	$7,296.00
				102000001820307		$4,217.82		
				200000001820335		$1,824.00		
						Invoice Total:		$7,296.00

Invoice Number: 860008110,860008177,860008053 **Invoice Amount:** $7,296.00

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

Approvals:
1 - Dan Main 11/2/2010

AP Notes:	
Vouchered by:	UL
Return Check to:	Payee
Voucher Month:	Nov

Unitil

Requisition ID: 70222
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: (

3 invoices

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

Order Date:	Requisitioner:
11/2/2010	Todd Diggins

Due Date: 11/10/2010

Line	Qty	Description	Tax	Acc			Unit	Sub
1	1	Rose Zhang Temp Invoice Payment	N	200000001820334	$1,254.18	$7,296.00	EA	$7,296.00
				102000001820307	$4,217.82			
				200000001820335	$1,824.00			

Order Total: $7,296.00

Invoice Number:	860008110,860008177,860008053	**Admin:**	Vicky Ryea
Releasing Group:	N/A	**Receiving Group:**	N/A
Approvals:			
	1 - Dan Main	Waiting...	

Date Printed: 11/2/2010
Printed By: Todd Diggins

RECEIVED
NOV
ACCOUNTS PAYABLE

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: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860008110 $ USED:
DATE: 10/12/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
10/08/10	Zhang, Rose Xiulian	Regular			
				TOTAL:	$2,432.00

10/8/2010 5:07:57 pm

D 2

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for billing
2. Fax on Friday to ensure prompt payment to (860) 318-4798

KBW

Week Ending Day (Friday)	Time Sheet
10/8/10	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): Hotel	Saturday	/	
	Sunday	/	
Supervisor: Todd Diggins	Monday	10/4	
	Tuesday	10/5	
Address:	Wednesday	10/6	
	Thursday	10/7	
City, State, Zip: Hampton, NH	Friday	10/8	
		Total Time	
Client Telephone:	Fax time and to (860) 318-4798		

Client Approval	KBW Financial Staffing & Recruiting Employee
The hours as listed above and signed for through this time sheet are correct 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 hereto, with respect to the matters covered below, we are bound by the conditions of the engagement set forth herein.	Job Title or Function: Senior Auditor
Supervisor Name (print): Todd Diggins	Consultant's Name (print): Rose Xiulian Zhang
Supervisor Signature:	Consultant's Signature:
	I certify that the days shown on this time sheet are correct and were worked by me.

Conditions of Engagement

KBW Financial Staffing & Recruiting, Inc. 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.

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 affiliated 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 conversion 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.

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 soonas 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.

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 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).

INVOICE

ORIGINAL COPY

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

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

TERMS: NET DUE UPON RECEIPT OF INVOICE
CLIENT: 50748 CONTRACT: 78289
PO#:
DEPT: Primary $ USED:
INVOICE: 860008177 % USED:
DATE: 10/19/2010
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

DATE	EMPLOYEE	ITEM				
10/15/10	Zhang, Rose Xiulian	Regular				
					TOTAL:	$2,432.00

Any questions: please call (800) 508-3863

10/15/2010 4:47:17 pm

D 2

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Check completed and approved, and drift sheet for faxing
2. Fax on Friday to ensure prompt payment at (800) 313-4748

KBW

Week Ending Date (Friday): 10/15/10

Time Sheet
Time worked for one workweek. 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): Until	Saturday	1	
Supervisor: Todd Diggins	Sunday	1	
	Monday	10/11	
Address:	Tuesday	10/12	
	Wednesday	10/13	
City, State, Zip: Hampton, NH	Thursday	10/14	
	Friday	10/15	
		Total Time	
Client Telephone:	Fax timecard to (800) 313-4748		

Client Approval

The notes as shown above the correct pay rate, overtime days and hours worked 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 master agreement and/or 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 engagement set forth herein.

Supervisor Name (print): Todd Diggins

Supervisor Signature: Todd D

KBW Financial Staffing & Recruiting Employee

Job Title or Function: Senior Auditor

Consultant's Name (print): Rose Kinlan Zhegh

Consultant's Signature:

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

Conditions of Assignment

Kroll, Becker and Wing 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 billing rate 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 conversion 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.

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.

Dissatisfaction

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, 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.

Complete 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 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 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: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860008053 $ USED:
DATE: 10/5/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: Unitil Corporation
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
10/01/10	Zhang, Rose Xiulian	Regular			
			TOTAL:		$2,432.00

10/1/2010 4:46:13 pm

D 2

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. [illegible]
2. [illegible]

KBW

Week Ending Date (Friday): 10/1/10

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): Uniti	Saturday	/	
	Sunday	/	
Supervisor: Todd Diggins	Monday	9/27	
	Tuesday	9/28	
Address:	Wednesday	9/29	
	Thursday	9/30	
City, State, Zip: Hampton, OH	Friday	10/1	
		Total Time	
Client Telephone	Fax timecard to (866) 31[illegible]		

Client Approval	KBW Financial Staffing & Recruiting Employee
The hours as shown above are correct for work done and hours not ready 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 engaged 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: Senior Auditor
Supervisor Name (print): Daniel V. Maad	Consultant's Name (print): Rose Xinlian Zhang
Supervisor Signature: [signature]	Consultant's Signature: [signature]
	I certify that the days shown on this timesheet 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 consult 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 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 conversion fee of 25% of the fee of the employee's anticipated annual compensation. Any hours over 40 will be invoiced to you at 1.5 times the regular hourly rate.

[illegible]

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 promise 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.

[illegible]

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.

[illegible]

This letter represents the entire understanding between us of our engagement. Any modifications, amendments or changes to this agreement must be in writing and signed 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 project(s).

1/14

Unitil

Batch: 122805325UPS
Requisition: 73080
Invoice: 860008725,860008805,860008877
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:	Requisitioner:
12/30/2010	Todd Diggins

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	Rose Zhang Temp Invoice Payment	N	200000001820334		$1,170.57	EA	$6,809.60
				102000001820307		$3,936.63		
				200000001820335		$1,702.40		
						Invoice Total:		$6,809.60

Invoice Number: 860008725,860008805,860008877 **Invoice Amount:** $6,809.60

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

Approvals:
1 - Dan Main 12/30/2010

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

Unitil

Requisition ID: 73080
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:	Requisitioner:	FOB & Freight Terms
12/30/2010	Todd Diggins	

Due Date: 1/7/2011

Line	Qty	Description	Tax	Allocation Acct Num	Allocation Auth-CWO	Unit Price	Unit	Sub
1	1	Rose Zhang Temp Invoice Payment	N	200000001820334	$1,170.57	$6,809.60	EA	$6,809.60
				102000001820307	$3,936.63			
				200000001820335	$1,702.40			

Order Total: $6,809.60

Invoice Number: 860008725,860008805,860008877 **Admin:** Vicky Ryea
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Dan Main Waiting...

Date Printed: 12/30/2010
Printed By: Todd Diggins

RECEIVED
JAN - 3
ACCOUNTS PAYABLE

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

ERMS: NET DUE UPON RECEIPT OF INVOICE
CLIENT: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860008877 $ USED:
DATE: 12/28/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
12/24/10	Zhang, Rose Xiulian	Regular			
			TOTAL:		$1,945.60

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Once completed and approved, use this sheet for faxing
2. Fax on Friday to insure prompt payment at (800) 313-4708

KBW

Week Ending Date (Friday): 12/23/10

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): Kohl	Saturday	/	
	Sunday	/	
Supervisor: Todd Diggins	Monday	10/19	
	Tuesday	10/20	
Address	Wednesday	10/21	
	Thursday	10/22	
City, State, Zip: Hampton, NH	Friday	10/23	
		Total Time	
Client Telephone	Fax timecard to (800) 313-4708		

Client Approval	KBW Financial Staffing & Recruiting Employee
The hours as shown are true and correct (no overtime 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 hereto, with respect to the matters covered below, we are bound by the conditions of the assignment set forth herein.	Job Title or Function: Senior Auditor
Supervisor Name (print): Todd Diggins	Consultant's Name (print): Rose Xinlian Zhang
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 or 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.

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 conversion 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.

Equal Opportunity Employer

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 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 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 Cancel

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

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: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860008805 $ USED:
DATE: 12/21/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
12/17/10	Zhang, Rose Xiulian	Regular			
			TOTAL:		$2,432.00

INVOICE REMITTANCE 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: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860008805 $ USED:
DATE: 12/21/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
12/17/10	Zhang, Rose Xiulian	Regular			
			TOTAL:		$2,432.00

17.12.2010 16:44:06 NVS:EXCH/ZHANG@MRS XPRESSIONS1 P.: 01 /01

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Client completed and approved, right then signs for timing
2. Fax or [illegible] to receive prompt approval to [illegible]

KBW

Week Ending Date (Friday): 12/17/10

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	
	Sunday	1	
Supervisor: Todd Diggins	Monday	12/13	
	Tuesday	12/14	
Address:	Wednesday	12/15	
	Thursday	12/16	
City, State, Zip: Hampton, NH	Friday	12/17	
		Total Time	
Client Telephone:	Fax Upload to (866) [illegible]		

Client Approval	KBW Financial Staffing & Recruiting Employee
The hours as shown above are correct time through cards and hours not exceed and the work performed is satisfactory to the best knowledge of client. By signing the client approval, we 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 provided by the parties hereto, with respect to the matter contained below, we are bound by the conditions of the assignment set forth herein.	Job Title or Function: Senior Auditor
Supervisor Name (print): Todd Diggins	Consultant's Name (print): Rose Linlan Zhang
Supervisor Signature: [signature]	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 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.

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 conversion fee of 25% of the sum of the employee's annualized 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 agree 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 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.

This letter reflects our entire understanding between us of our engagement. Any modifications, amendments or changes to this agreement must be in writing and signed 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 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: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860008725 $ USED:
DATE: 12/14/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
12/10/10	Zhang, Rose Xiulian	Regular			
			TOTAL:		$2,432.00

INVOICE REMITTANCE 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: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860008725 $ USED:
DATE: 12/14/2010 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
12/10/10	Zhang, Rose Xiulian	Regular			
			TOTAL:		$2,432.00

10.12.2010 16:53:55 NVS:EXCH/ZHANG@MRS XPRESSIONS1 P: 01 / 01

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Over-complete and approve this time sheet for faxing
2. Fax all pages to Intake at (866) 315-4135

KBW

Week Ending Date (Friday): 12/10/10

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): Until	Saturday		
Supervisor: Todd Diggins	Sunday		
Address:	Monday	12/6	
	Tuesday	12/7	
	Wednesday	12/8	
City, State, Zip: Hampton	Thursday	12/9	
	Friday	12/10	
Client Telephone:		Total Time	

Fax time sheet to (866) 315-4135

Client Approval	KBW Financial Staffing & Consulting Employee
The hours as shown above are correct and have been worked and meet performance 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 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.	Job Title or Function: Staff Auditor
Supervisor Name (print): Todd Diggins	Consultant's Name (print): Rose Xiaoyan Zhang
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

Kroll, Becker and Wing, LLC, 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, we 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 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 approval. 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 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 complies 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 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 to any client, 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 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 project(s).

2/11

Unitil

Batch: 122805479UPS
Requisition: 74852
Invoice: 860008941,860009013,860009084,860009156
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:	Requisitioner:
2/4/2011	Todd Diggins

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Rose Zhang Temp Invoice Payment	N	200000001820334		$1,588.63	EA	$9,241.60
				102000001820307		$5,342.57		
				200000001820335		$2,310.40		
						Invoice Total:		$9,241.60

Invoice Number: 860008941,860009013,860009084,860009156 **Invoice Amount:** $9,241.60

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

Approvals:
1 - Dan Main 2/4/2011

AP Notes:	
Vouchered by:	U
Return Check to:	Payee
Voucher Month:	Feb

Unitil

Requisition ID: 74852
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:	Requisitioner:	FOB & Freight Terms
2/4/2011	Todd Diggins	

Due Date: 2/11/2011

Line	Qty	Description	Tax	Allocation Acct Num	Allocation Auth-CWO	Unit Price	Unit	Sub
1	1	Rose Zhang Temp Invoice Payment	N	200000001820334 $1,588.63		$9,241.60	EA	$9,241.60
				102000001820307 $5,342.57				
				200000001820335 $2,310.40				

Order Total: $9,241.60

Invoice Number:	860008941,860009013,860009084,860009156	**Admin:**	Vicky Ryea
Releasing Group:	N/A	**Receiving Group:**	N/A
Approvals:			
	1 - Dan Main	Waiting...	

Date Printed: 2/4/2011
Printed By: Todd Diggins

RECEIVED
FEB - 7 2011
ACCOUNTS PAYABLE

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

ERMS: NET DUE UPON RECEIPT OF INVOICE
CLIENT: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860009156 $ USED:
DATE: 1/25/2011 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
01/21/11	Zhang, Rose Xiulian	Regular			
				TOTAL:	**$2,432.00**

21.01.2011 17:05:06 NVS:EXCH/ZHANG@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 (866) 313-4798

KBW
Financial Staffing & Recruiting

Week Ending Date (Friday): 1/21/11

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 (mm/d)	Billable Time
Client Name (print): Unitil	Saturday	/	
	Sunday	/	
Supervisor: Todd Diggins	Monday	1/17	
	Tuesday	1/18	
Address:	Wednesday	1/19	
	Thursday	1/20	
City, State, Zip: Hampton, NH	Friday	1/21	
		Total Time	
Client Telephone:	Fax timesheet to (866) 313-4798		

Client Approval	KBW Financial Staffing & Recruiting Employee
The hours as shown above are correct (see through date and hours) and 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 master agreement that may be in effect. If the such agreement has been executed by the parties hereto, with respect to the matters covered hereby, we are bound by the conditions of the assignment as set forth herein.	Job Title or Function: Staff Accountant
Supervisor Name (print): Todd Diggins	Consultant's Name (print) or ID: Rose Xiulian Zhang
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 agreement 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 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.

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 conversion fee of 20% 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

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.

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 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 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).

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: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860009084 $ USED:
DATE: 1/18/2011 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: Unitil Corporation
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
01/14/11	Zhang, Rose Xiulian	Regular			
				TOTAL:	$2,432.00

Any questions: please call (800) 508-3863

14.01.2011 17:54:15 NVS:EXCH/ZHANG@MRS XPRESSIONS1 P:.01 / 01

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. [illegible]
2. [illegible]

KBW

Week Ending Date (Friday): 1/14/11

Time Sheet

Time sheet 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	/	
Supervisor: Todd Diggins	Sunday	/	
Address:	Monday	1/10	
	Tuesday	1/11	
City, State, Zip: Hampton, NH	Wednesday	1/12	
	Thursday	1/13	
Client Telephone:	Friday	1/14	
		Total Time	

Fax Unterrand to (603) 41

Client Approval

The hours as shown above are correct for the week ending and hours actually worked by the work performed as best I know to the best knowledge of which. By signing the client approval, we are not entering into an agreement by the terms of KBW service agreement or a master agreement that may be in place. If no such agreement has been entered by the parties hereto, we agree to be mutual contract before, as all related to the conditions of the engagement set forth herein.

Supervisor Name (print): Todd Diggins

Supervisor Signature:

KBW Financial Staffing Solutions Consultant Verification

Job Title or Function: Senior Auditor

Consultant's Name (print): Rose Xiulian Zhang

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 Solutions 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 date 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, signate or transport cash or other negotiable instruments or make any final decisions on your behalf that should 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 conversion fee of 25% of the sum of the employees annualized aggregate annual compensation. Any hours over 40 will be invoiced to you at 1.5 times the regular hourly rate.

Compliance

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 remedial 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 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 to any specific engagement, in any case, will not exceed the fees actually paid to us for that engagement.

Termination

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 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 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

ERMS: NET DUE UPON RECEIPT OF INVOICE
CLIENT: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860009013 $ USED:
DATE: 1/11/2011 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR

BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
01/07/11	Zhang, Rose Xiulian	Regular			
				TOTAL:	**$2,432.00**

07.01.2011 17:44:04 NVS:EXCH/ZHANG@MRS XPRESSIONS1 P: 01 / 01

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. [illegible] completed and approved, [illegible] desk for faxing
2. Fax on Friday to [illegible] prompt payment. (866) 313-4798

KBW

Week Ending Date (Friday): 1/7/11

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 (mm/d)	Billable Time
Client Name (print): Until		Saturday	/	
Supervisor: Todd Diggins		Sunday	/	
Address:		Monday	1/3	
		Tuesday	1/4	
City, State, Zip: Hampton, NH		Wednesday	1/5	
		Thursday	1/6	
		Friday	1/7	
			Total Time	
Client Telephone:		Fax Timecard to (866) 313-4798		

Client Approval

The hours as shown above are correct (including days and hours not met) 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 hereto, with respect to the matters covered below, we are bound by the provisions of the agreement set forth herein.

Supervisor Name (print): Todd Diggins

Supervisor Signature: [signature]

KBW Financial Staffing & Recruiting Employee:

Job Title or Function: Senior Auditor

Consultant's Name (print): Rose Xiulian Zhang

Consultant's Signature: [signature]

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

Conditions of Assignment

When [illegible] Kroll, Becker & Wing 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 the agreement, a Work Schedule that will describe: The services we will render. 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.

Fees for services will be described in each attachment to the 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 anticipated aggregate annual compensation. Any hours over 40 will be invoiced to you at 1.5 times the regular hourly rate.

[illegible]

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.

[illegible]

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.

[illegible]

This letter reflects the entire understanding between us on our engagement. Any modifications, amendments or changes to this agreement must be in writing and signed 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 project(s).

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: 50748 CONTRACT: 78289
PO#:
DEPT: Primary
INVOICE: 860008941 $ USED:
DATE: 1/4/2011 % USED:
POAMT:
BRANCH: KB-NH Temp SUPERVISOR
BILLED TO: **Unitil Corporation**
Dan Main
6 Liberty Lane, West
Hampton, NH 03842

Any questions: please call (800) 508-3863

DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
12/31/10	Zhang, Rose Xiulian	Regular			
				TOTAL:	**$1,945.60**

30.12.2010 15:33:06 NVS:EXCH/ZHANG@MRS XPRESSIONS1 P: 01 / 01

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

KBW

Week Ending Date (Friday): 12/31/10

Time Sheet
Time works 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:	Monday	12/27	
	Tuesday	12/28	
City, State, Zip: Hampton, NH	Wednesday	12/29	
	Thursday	12/30	
	Friday	12/31	
Client Telephone:		Total Time	

Fax time card to (866)

Client Approval

The hours as shown above are correct (including days and total 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 service agreement or a master agreement that may be in place. If no such agreement has been executed by the parties hereto, with respect to the services covered herein, we are 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: Senior Auditor

Consultant's Name (print): Rose Xiulan Zhang

Consultant's Signature:

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

Conditions of Acceptance

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 deliverables 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 relative 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 for services will be described in each attachment to this agreement. Each professional will submit 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 employees 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 10 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 of lost profit, 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 specifications, amendments or changes to this agreement must be in writing and signed 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 project(s).

Tab 6
Unitil Service Corp Temp.

Unitil Energy Systems
Electric Rate Case DE 10-055

Summary of Charges from Unitil Service Corp. Temp Time Charges

Cost	Rate	Hours	Date
			3/31/2010
			4/30/2010
			5/31/2010
			6/30/2010
			7/31/2010
			7/31/2010
			8/31/2010
			8/31/2010
			9/30/2010
			9/30/2010
			10/31/2010
			11/30/2010
			12/31/2010
			12/31/2010
$ 22,910.98			

Charges reflect cost of temporary staff directly hired by Unitil Service Corp.
These employees utilized the company's time and biling system for charging time to the rate case.

Tab 7

Unitil

Batch: 102804670UPS
Requisition: 67274
Invoice: 11350
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
PUBLIC UTILITIES COMMISSION
STATE OF NEW HAMPSHIRE
21 S FRUIT ST
STE 10
CONCORD, NH 03301-2429

Order Date:	Requisitioner:
8/23/2010	Megan Wallace

Line	Qty	Description	Tax	Allocation Acct Num	A-W-C	Dist. Amount	Unit	Sub
1	1	expenses incurred by Accion Group in June 2010	N	102000001820307		$5,325.44	EA	$5,325.44

Invoice Total: $5,325.44

Invoice Number: 11350 **Invoice Amount:** $5,325.44
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Karen Asbury 8/23/2010

AP Notes:	
Vouchered by:	
Return Check to:	Payee
Voucher Month:	Aug

[redacted]

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

[redacted]

Date: August 5, 2010

KAREN ASBURY

[redacted]

6 LIBERTY LANE W

HAMPTON, NH 03842

[redacted]

We are enclosing an invoice for your company's share of the expenses incurred by Accion Group, a firm contracted by the Commission. This is for work performed in the month of June 2010.

[redacted]

(010-081-70330000-406875 – CE#1005487 – ACCION)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

Accion Group COPY

Invoice

TO:

NH Public Utilities Commission
Business Office
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

Date	Invoice #
6/30/2010	2010-52

Professional Services	Hours	Rate	Amount
Re: Utility and/or Technical Consulting Services			
For Professional Services Rendered: June 2010			
Harold T. Judd			
Michael D. Cannata, Jr.			
Researcher			
Subtotal Fees			
Administrative Expenses:			
Postage			
Photocopies			
Telephone			
Subtotal Admin Expenses			
Travel Expenses - See attached Expense Report			
Michael Cannata, Jr.			
Subtotal Travel Expenses			
		TOTAL:	$15,924.87
		Payments/Credits	$0.00
		Balance Due	$15,924.87

NHPUC JUL 19'10 PM 12:04

244 North Main Street • The Carriage House • Concord, NH 03301-5041 • Phone: 603-229-1644 • Fax: 603-225-4923 • email: advisors@acciongroup.com

INNOVATIVE ALTERNATIVES, INC.

EXPENSE REPORT & TIME SHEET

JUNE 2010 – MICHAEL D. CANNATA, JR.

EXPENSES

JOB NH 2010-1P-C – PSNH CUSTOMER COMPLAINT (CONNELL)
6/18/10 – Technical Conference in Concord, NH with Legislators.
Mileage (Deerfield, NH – Concord, NH - Deerfield, NH – 52 Miles @ $0.50/Mile)
Lunch.

SUB TOTAL

JOB NH 2010-1P-I – PSNH CUSTOMER COMPLAINT (IBEDROLA)
6/28/10 – Technical Conference in Concord, NH.
Mileage (Deerfield, NH – Concord, NH - Deerfield, NH – 52 Miles @ $0.50/Mile)

SUB TOTAL

JOB NH 2010-4P – PSNH STRANDED COST RECOVERY REVIEW FOR 2009 (DOCK
6/11/10 – Outage Review in Newington, MH
Mileage (Deerfield, NH – Newington, NH - Deerfield, NH – 80 Miles @ $0.50/Mile)
Tolls.

6/15/10 – Hydro Outage Review in Manchester, NH.
Mileage (Deerfield, NH – Manchester, NH - Deerfield, NH – 46 Miles @ $0.50/Mile)

SUB TOTAL

EXPENSES – GRAND TOTAL

TIME

JOB NH-2010-1P-C – PSNH CUSTOMER COMPLAINT (CONNELL)
6/16 – Review file, organize material.
6/18 – Technical Conference in Concord, NH with Legislators.
6/21 – Conference with T. Frantz, Prepare Meeting Notes, Review Materials,
Prepare list of DRs to PSNH.
6/22 – Revise DRs and Meeting Notes.

SUB TOTAL

JOB NH-2010-1P-I – PSNH CUSTOMER COMPLAINT (IBEDROLA)
6/24 – Conference with T. Frantz.
6/25 – Review Materials.
6/27 – Review Materials.
6/28 – Technical Conference in Concord, NH on PSNH Interconnection.

SUB TOTAL

Innovative Alternatives, Incorporated
Weekly Expense Report

Name: Michael D Cannata Jr

Week of: 6/13/10-6/19/10
Project #: NH-1P-C

	6/13 Sun	6/14 Mon	6/15 Tue	6/16 Wed	6/17 Thu	6/18 Fri	6/19 Sat	Total
Air Fare								$ -
Train								
Rental Car/Gas								
Personal Auto								
Lodging								
Per Diem (or)								
-Breakfast								
-Lunch								
-Dinner								
Fax/Telephone								
Tolls								
Taxi/Bus								
Parking								
Misc. Supplies								
Office Supplies								
Copy Services								
Postage/Ex. Del.								
Dental Ins.								
Totals:	$ -	$ -	$ -	$ -	$ -			

Explanation of Charges: Technical Conference in Concord, NH with B. Connell and Legi

Personal Auto Mileage Rate: $0.50/mile

Receipts attached

Signature

Approval

ER #:
Acctg.:

Innovative Alternatives, Incorporated
Weekly Expense Report

Name: Michael D Cannata Jr

Week of: 6/27/10-6/30/10
Project #: NH-1P-I

	6/27 Sun	6/28 Mon	6/29 Tue	6/30 Wed	Thu	Fri	Sat	Total
Air Fare								$ -
Train								$ -
Rental Car/Gas								$ -
Personal Auto		$						
Lodging								
Per Diem (or)								
-Breakfast								
-Lunch								
-Dinner								
Fax/Telephone								
Tolls								
Taxi/Bus								
Parking								
Misc. Supplies								
Office Supplies								
Copy Services								
Postage/Ex. Del.								
Dental Ins.								
Totals:	$ -	$						

Explanation of Charges: Te

Personal Auto Mileage Rate: $0.50/mile

Signature

Receipts attached

Approval

ER #:
Acctg.:

NEW HAMPSHIRE
BUREAU OF TURNPIKES
Hampton Ramp
LANE 34 ATTENDANT 80000
06/11/2010 07:21:1
Class 1 $0.75 US Cash

NEW HAMPSHIRE
BUREAU OF TURNPIKES
Hampton Ramp
LANE N1 ATTENDANT 76111
06/11/2010 11:55:34
Class 1 $0.75 US Cash

Accion Group, Inc.
NH PUC FairPoint Reorganization
DTE 10-025
June 2010
Summary of Services - Researcher

DATE	ACTIVITY	TIME
1-Jun	Post-Hearing Project Organization	
4-Jun	Review of Testimony	
18-Jun	Review of Testimony	
21-Jun	Review of Testimony	
22-Jun	Review of Testimony	
24-Jun	Review of Testimony	
25-Jun	Final Report Preparation	

THE STATE OF NEW HAMPSHIRE

CHAIRMAN
Thomas B. Getz

COMMISSIONERS
Clifton C. Below
Amy L. Ignatius

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland

PUBLIC UTILITIES COMMISSION
21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

August 5, 2010

Attn: Karen Asbury
Unitil Energy Systems
6 Liberty Lane W
Hampton, NH 03842

Dear Karen:

We are enclosing an invoice for your company's share of the expenses incurred by Accion Group, a firm contracted by the Commission. This is for work performed in the month of June 2010.

It would be 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,

Debbie Gilman

Debbie Gilman
Business Office

RECEIVED
AUG 24 2010
ACCOUNTS PAYABLE

Enclosure: Invoice #11350
Copy of Accion Invoice #2010-52

9/3

Unitil

Batch: 102804712UPS
Requisition: 67674
Invoice: 11354
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION
BUSINESS OFFICE
21 S FRUIT ST STE 10
CONCORD, NH 03301

Order Date:	Requisitioner:
8/31/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	Determine the appropriate cost of equity capital & overall weighted cost of capital for UES in Docket No. DE 10-055	N	102000001820307		$4,950.00	EA	$4,950.00

Invoice Total: $4,950.00

Invoice Number: 11354 **Invoice Amount:** $4,950.00

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

Approvals:
1 - Karen Asbury 8/31/2010

AP Notes:	
Vouchered by:	[illegible]
Return Check to:	Payee
Voucher Month:	Sept

CHAIRMAN
Thomas B. Getz

COMMISSIONERS
Clifton C. Below
Amy L. Ignatius

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland

THE STATE OF NEW HAMPSHIRE

PUBLIC UTILITIES COMMISSION
21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

Req # 67674
mw 8/31/10

August 26, 2010

Attn: Karen Asbury
Unitil Energy Systems
6 Liberty Lane W
Hampton, NH 03842

Dear Ms. Asbury:

We are enclosing an invoice for expenses incurred by J.W. Wilson & Associates, Inc., a firm contracted by the Commission to provide assistance to the NHPUC in determining the appropriate cost of equity capital and the overall weighted cost of capital for Unitil Energy Systems, Inc., in Docket No. DE 10-055.

It would be 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,

Debbie Gilman

Debbie Gilman
Business Office

RECEIVED
SEP - 1 2010
ACCOUNTS PAYABLE

Enclosure: Invoice #11354
Copy of JW Wilson Invoice

[redacted]

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

[redacted]

Date: August 26, 2010

KAREN ASBURY

[redacted]

6 LIBERTY LANE W

HAMPTON, NH 03842

[redacted]

Expenses incurred by J.W. Wilson & Associates, Inc., a firm contracted by the Commission to provide assistance to the NHPUC in determining the appropriate cost of equity capital and the overall weighted cost of capital for Unitil Energy Systems re Docket No. DE 10-055.

[redacted]

(010-081-90820000-407983 – CE#1007777 – JW Wilson)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

COPY

J. W. WILSON & ASSOCIATES, INC.
ECONOMIC COUNSEL
ROSSLYN PLAZA C • SUITE 1104
1601 NORTH KENT STREET • ARLINGTON, VA 22209
(703) 243 -1049 • FAX (703) 243 - 3389

RECEIVED
AUG 09 2010
NH PUBLIC UTILITIES COMMISSION

ALLEN G. BUCKALEW
GEORGE L. DONKIN
ROGER R. RODRIGUEZ
JOHN W. WILSON

UTILITY REGULATION
ANTITRUST ECONOMICS
TELECOMMUNICATIONS
NATURAL GAS
INSURANCE RATES
INTERNATIONAL TRADE
VALUATION & DAMAGES
ACCOUNTING

INVOICE

August 6, 2010

Receivable From: New Hampshire Public Utilities Commission
21 South Fruit Street
Suite 10
Concord, New Hampshire 03301-2429

REF:

Attn: ChristiAne Mason 2925

Amount: $4,950.00

For economic consulting services in connection with the cost of equity capital and overall weighted cost of capital for Unitil Energy Systems, Inc. in Docket No. DE-10-055. Electric
Vendor Code 208652.

Time Worked by professional staff:

J. Wilson
R. Rodriguez

Total Professional Services an

Period Covered by this Invoice:

PREVIOUS BALANCE (
BALANCE NOW DUE

SM

BU
VENDOR REMIT AMT
PO# LINE#
LINE#
ACCOUNT
ACTIVITY
ACCOUNT
ACTIVITY
ACCOUNT
ACTIVITY

J. W. WILSON & ASSOCIATES, INC.

JOHN W. WILSON

PROJECT NO.	DATES WORKED	HOURS WORKED	DESCRIPTION OF WORK PERFORMED
2925	July 6, 2010		Data requests.
	July 7, 2010		Data requests.
	July 23, 2010		Review responses.
	July 26, 2010		Review responses.
	TOTAL HOURS WORKED		

J. W. WILSON & ASSOCIATES, INC.

DR. ROGER RODRIGUEZ

PROJECT NO.	DATES WORKED	HOURS WORKED	DESCRIPTION OF WORK PERFORMED
2925	July 6, 2010		Reviewed testimony and prepared data requests.
	July 7, 2010		Reviewed testimony and prepared data requests.
	July 28, 2010		Reviewed data responses.
	TOTAL HOURS WORKED		

9/24

Unitil

Batch: 102804778UPS
Requisition: 68185
Invoice: 11359
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION
BUSINESS OFFICE
21 S FRUIT ST STE 10
CONCORD, NH 03301

Order Date:	Requisitioner:
9/16/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	Expenses incurred by Accion Group in July 2010	N	102000001820307		$6,486.46	EA	$6,486.46

Invoice Total: $6,486.46

Invoice Number: 11359 **Invoice Amount:** $6,486.46

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

Approvals:
1 - Karen Asbury 9/16/2010

AP Notes:	
Vouchered by:	J
Return Check to:	Payee
Voucher Month:	Sept

[redacted]
21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

[redacted]

Date: September 14, 2010

KAREN ASBURY

[redacted]

6 LIBERTY LANE W

HAMPTON, NH 03842

[redacted]

We are enclosing an invoice for your company's share of the expenses incurred by Accion Group, a firm contracted by the Commission. This is for work performed in the month of July 2010.

[redacted]

(010-081-70330000-406875 – CE#1005487 – ACCION)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

Accion Group

RECEIVED
AUG 13 2010
NH PUBLIC
UTILITIES COMMISSION

COPY

Invoice

TO:

NH Public Utilities Commission
Business Office
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

Date	Invoice #
7/31/2010	2010-63

Professional Services	Hours	Rate	Amount
Re: Utility and/or Technical Consulting Services			
For Professional Services Rendered: July 2010			
(Summary of Services attached)			
Michael D. Cannata, Jr.			
Researcher			
Subtotal Fees			
Administrative Expenses:			
Postage			
Photocopies			
Subtotal Admin Expenses			
Travel Expenses (Expense Report attached)			
Michael D. Cannata, Jr.			
Mileage			
Tolls			
Meals			
Subtotal Travel Expenses			
		TOTAL:	$24,364.91
		Payments/Credits	$0.00
		Balance Due	$24,364.91

244 North Main Street • The Carriage House • Concord, NH 03301-5041 • Phone: 603-229-1644 • Fax: 603-225-4923 • email: advisors@acciongroup.com

INNOVATIVE ALTERNATIVES, INC.

EXPENSE REPORT & TIME SHEET

ACCION

BACKUP MATERIALS

JULY 2010 – MICHAEL D. CANNATA, JR.

JOB NH 2010-1P-I – PSNH CUSTOMER COMPLAINT (IBEDROLA)
7/7/10 – Technical Conference in Manchester, NH.
Mileage (Deerfield, NH – Manchester, NH - Deerfield, NH – 46 Miles @ $0.50/Mile)
Lunch

SUB TOTAL

JOB NH 2010-4P – PSNH STRANDED COST RECOVERY REVIEW FOR 2009 (DOCKE
7/1/10 – Merrimack Outage Review in Bow, MH
Mileage (Deerfield, NH – Bow, NH - Deerfield, NH – 62 Miles @ $0.50/Mile)

7/13/10 – Confidential Material Review in Manchester, NH.
Mileage (Deerfield, NH – Manchester, NH - Deerfield, NH – 46 Miles @ $0.50/Mile)
Lunch

7/15/10 – Schiller Outage Review in Portsmouth, MH
Mileage (Deerfield, NH – Portsmouth, NH - Deerfield, NH – 80 Miles @ $0.50/Mile)
Tolls

7/20/10 – Merrimack Turbine Outage Review in Bow, MH
Mileage (Deerfield, NH – Bow, NH - Deerfield, NH – 62 Miles @ $0.50/Mile)

SUB TOTAL

JOB NH 2010-5U - UNITIL RATE CASE (DOCKET DE 10-055)
7/28/10 Technical Conference in Concord, NH.
Mileage (Deerfield, NH – Concord, NH - Deerfield, NH – 52 Miles @ $0.50/Mile)
Lunch.

7/29/10 Technical Conference in Concord, NH.
Mileage (Deerfield, NH – Concord, NH - Deerfield, NH – 52 Miles @ $0.50/Mile)
Lunch.

SUB TOTAL

EXPENSES – GRAND TOTAL

Hotels + 2.5% tip

PAPPY'S PIZZA INC
1531 ELM STREET
MANCHESTER, NH 03104
603-668-1300

XXXXXXXXXXXX0864 0120 9918
DATE 07/07/19 TIME 12:10 PM

ITEM: REF VISA SALE OP: 00
ACCT: XXXXXXXXXXXX7559 EXP XXXX S
REF: AUTH/TKT 034130

DESC:

TOTAL:

I AGREE TO PAY ABOVE TOTAL AMOUNT
ACCORDING TO CARD ISSUER AGREEMENT
(MERCHANT AGREEMENT IF CREDIT VOUCHER)

SIGNATURE

TOP COPY-MERCHANT BOTTOM COPY-CUSTOMER

YES
SK/MK

Still In A Pinch Cafe
2 Pilsbury Street
Suite 102
Concord, NH 03301

MILANO'S PIZZA
CONCORD, NEW HAMPSHIRE
TEL: (603) 224-3419

07/29/2010 0001
000000

INV# 4113902
Closed to Cas

DATE\TIME: 7/
SERVER: Jeff
STATION: 02

Boylan Soda-S
1
Boylan Soda-S
1
Stacy Pita Ch
1
Full Italian-
1
Full Mayor-Sa
1

SUBTOTAL
Tax
GRAND TOTAL

Amt Tendered
Change due

THE STATE OF NEW HAMPSHIRE

CHAIRMAN
Thomas B. Getz

COMMISSIONERS
Clifton C. Below
Amy L. Ignatius

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland

PUBLIC UTILITIES COMMISSION
21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

September 14, 2010

Attn: Karen Asbury
Unitil Energy Systems
6 Liberty Lane W
Hampton, NH 03842

Dear Karen:

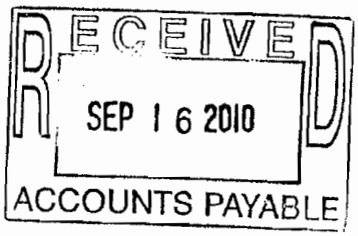
We are enclosing an invoice for your company's share of the expenses incurred by Accion Group, a firm contracted by the Commission. This is for work performed in the month of July 2010.

It would be 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,

Debbie Gilman

Debbie Gilman
Business Office



Enclosure: Invoice #11359
Copy of Accion Invoice #2010-63

10/8

Unitil

Batch: 102804872UPS
Requisition: 68996
Invoice: 11362
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
PUBLIC UTILITIES COMMISSION
STATE OF NEW HAMPSHIRE
21 S FRUIT ST
STE 10
CONCORD, NH 03301-2429

Order Date:	Requisitioner:
10/5/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Expenses incurred by J. W. Wilson & Associates, Inc.	N	102000001820307		$650.00	EA	$650.00
						Invoice Total:		$650.00

Invoice Number:	11362	**Invoice Amount:**	$650.00
Releasing Group:	N/A	**Receiving Group:**	N/A
Approvals:	1 - Karen Asbury	10/5/2010	

AP Notes:	
Vouchered by:	JN
Return Check to:	Payee
Voucher Month:	Oct

CHAIRMAN
Thomas B. Getz

COMMISSIONERS
Clifton C. Below
Amy L. Ignatius

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland

THE STATE OF NEW HAMPSHIRE

PUBLIC UTILITIES COMMISSION
21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

Req# 68996
mw 10/5/10

September 22, 2010

Attn: Karen Asbury
Unitil Energy Systems
6 Liberty Lane W
Hampton, NH 03842

Dear Ms. Asbury:

We are enclosing an invoice for expenses incurred by J.W. Wilson & Associates, Inc., a firm contracted by the Commission to provide assistance to the NHPUC in determining the appropriate cost of equity capital and the overall weighted cost of capital for Unitil Energy Systems, Inc., in Docket No. DE 10-055.

It would be 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,

Debbie Gilman

Debbie Gilman
Business Office

Enclosure: Invoice #11362
Copy of JW Wilson Invoice

RECEIVED
OCT 6 2010
ACCOUNTS PAYABLE

[redacted]

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

[redacted]

Date: September 22, 2010

KAREN ASBURY

[redacted]

6 LIBERTY LANE W

HAMPTON, NH 03842

[redacted]

Expenses incurred by J.W. Wilson & Associates, Inc., a firm contracted by the Commission to provide assistance to the NHPUC in determining the appropriate cost of equity capital and the overall weighted cost of capital for Unitil Energy Systems re Docket No. DE 10-055.

[redacted]

(010-081-90820000-407983 – CE#1007777 – JW Wilson)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS ✓

COPY

RECEIVED
SEP 17 2010
NH PUBLIC
UTILITIES COMMISSION

J. W. WILSON & ASSOCIATES, INC.
ECONOMIC COUNSEL
ROSSLYN PLAZA C • SUITE 1104
1601 NORTH KENT STREET • ARLINGTON, VA 22209
(703) 243 -1049 • FAX (703) 243 - 3389

ALLEN G. BUCKALEW
GEORGE L. DONKIN
ROGER R. RODRIGUEZ
JOHN W. WILSON

UTILITY REGULATION
ANTITRUST ECONOMICS
TELECOMMUNICATIONS
NATURAL GAS
INSURANCE RATES
INTERNATIONAL TRADE
VALUATION & DAMAGES
ACCOUNTING

INVOICE

September 8, 2010

Receivable From: New Hampshire Public Utilities Commission
21 South Fruit Street
Suite 10
Concord, New Hampshire 03301-2429

REF:

Attn: ChristiAne Mason

2925

Amount: $650.00

For economic consulting services in connection with the cost of equity capital and overall weighted cost of capital for Unitil Energy Systems, Inc. in Docket No. DE-10-055. Vendor Code 208652.

Time Worked by professional staff:

J. Wilson
R. Rodriguez

Total Professional Services and Ex

Period Covered by this Invoice:

PREVIOUS BALANCE (as o
BALANCE NOW DUE

J. W. WILSON & ASSOCIATES, INC.

DR. ROGER RODRIGUEZ

PROJECT NO.	DATES WORKED	HOURS WORKED	DESCRIPTION OF WORK PERFORMED
2925	August 10, 2010		Reviewed data responses.
	TOTAL HOURS WORKED		

J. W. WILSON & ASSOCIATES, INC.

JOHN W. WILSON

PROJECT NO.	DATES WORKED	HOURS WORKED	DESCRIPTION OF WORK PERFORMED
2925	August 10, 2010		Review data responses.
	TOTAL HOURS WORKED		

10/29

Unitil

Batch: 102804942UPS
Requisition: 69619
Invoice: 11368
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
PUBLIC UTILITIES COMMISSION
STATE OF NEW HAMPSHIRE
21 S FRUIT ST
STE 10
CONCORD, NH 03301-2429

Order Date:	Requisitioner:
10/20/2010	Megan Wallace

Line	Qty	Description	Tax	Allocation Acct Num	Allocation A-W-C	Dist. Amount	Unit	Sub
1	1	Expenses incurred by Accion Group in August 2010	N	102000001820307		$947.43	EA	$947.43

Invoice Total: $947.43

Invoice Number: 11368 **Invoice Amount:** $947.43
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 10/21/2010

AP Notes:	
Vouchered by:	
Return Check to:	Payee
Voucher Month:	Oct

THE STATE OF NEW HAMPSHIRE

CHAIRMAN
Thomas B. Getz

COMMISSIONERS
Clifton C. Below
Amy L. Ignatius

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland

Req # 69619
MW 10/20/10

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

PUBLIC UTILITIES COMMISSION
21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

October 6, 2010

RECEIVED
OCT 21 2010
ACCOUNTS PAYABLE

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 Accion Group, a firm contracted by the Commission. This is for work performed in the month of August 2010.

Your invoiced amount is based upon an assessment ratio proportioned according to retail electric revenues. 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,

Debbie Gilman

Debbie Gilman
Business Office

Enclosure: Invoice #11368
Copy of Accion Invoice #2010-68

APPROVED FOR PAYMENT
10 20 00 00 182 03 07 $947.43

10-20-10

[redacted]
21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

[redacted]

Date: October 6, 2010

KAREN ASBURY

[redacted]

6 LIBERTY LANE W

HAMPTON, NH 03842

[redacted]

We are enclosing an invoice for your company's share of the expenses incurred by Accion Group, a firm contracted by the Commission. This is for work performed in the month of August 2010.

[redacted]

(010-081-70330000-406875 – CE#1005487 – ACCION)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS ✓

INVOICE # 2010-68 - AUGUST 2010

Charge To=

$
$
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$
$
$

$

TOTALS $

Q:\Business Office\CONTRACTS DEB\ACCION GROUP - 70330000\INV 2010-68 BREAKDOWN August 2010

Accion Group

COPY

Invoice

TO:
NH Public Utilities Commission
Business Office
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

RECEIVED
SEP 10 2010
NH PUBLIC
UTILITIES COMMISSION

Date	Invoice #
8/31/2010	2010-68

Professional Services	Hours	Rate	Amount
Re: Utility and/or Technical Consulting Services			
For Professional Services Rendered: August 2010			
Harold T. Judd			
Michael D. Cannata, Jr.			
Researcher			
Subtotal Fees			
Administrative Expenses:			
Postage			
Photocopies			
Telephone			
Subtotal Admin Expenses			
Travel Expenses - See attached Expense Report			
Michael D. Cannata, Jr.			
Meals			
Subtotal Travel Expenses			

BUS. OFF.		DATE	
VENDOR		REMIT	AMT
PO#		LINE#	
		LINE#	
ACCOUNT			
ACTIVITY			
ACCOUNT			
ACTIVITY			
ACCOUNT			
ACTIVITY			
TOTAL			

TOTAL:	$20,361.25
Payments/Credits	$0.00
Balance Due	$20,361.25

244 North Main Street • The Carriage House • Concord, NH 03301-5041 • Phone: 603-229-1644 • Fax: 603-225-4923 • email: advisors@acciongroup.com

Harold T. Judd
Summary of Services - August
Re: NH Public Utilities Commission
Utility and Technical Consulting Services

DATE	ACTIVITY	TIME
4-Aug	Ibredrola complaint report	
5-Aug	Ibredrola complaint report	
17-Aug	Ibredrola complaint report	
19-Aug	Ibredrola complaint report	
20-Aug	Ibredrola complaint report	
23-Aug	Connell coplaint report	
24-Aug	Connell coplaint report	
25-Aug	Connell coplaint report	

PSNH
$2700.00 ✓

INNOVATIVE ALTERNATIVES, INC.

EXPENSE REPORT & TIME SHEET

BACKUP MATERIALS

FOR

ACCION GROUP

AUGUST 2010 – MICHAEL D. CANNATA, JR.

JOB NH 2010-4P – PSNH STRANDED COST RECOVERY REVIEW FOR 2009 (DOCKET DE 10-121)
8/9/10 – Capacity and Energy Purchase Review in Manchester, NH
Mileage (Deerfield, NH – Manchester, NH - Deerfield, NH – 46 Miles @ $0.50/Mile)
Lunch

8/17/10 – T & D Caused Outages Review in Manchester, NH.
Mileage (Deerfield, NH – Manchester, NH - Deerfield, NH – 46 Miles @ $0.50/Mile)
Lunch

8/24/10 – Wyman Outage Review in Manchester, MH
Mileage (Deerfield, NH – Manchester, NH - Deerfield, NH – 46 Miles @ $0.50/Mile)

SUB TOTAL

EXPENSES – GRAND TOTAL

TIME

JOB NH-2010-1P-C – PSNH CUSTOMER COMPLAINT (CONNELL)
8/24 – Conference with T. Franz to Discuss Report and Issues.
8/25 – Finalize Addendum Report

SUB TOTAL

JOB NH-2010-1P-I – PSNH CUSTOMER COMPLAINT (IBEDROLA)
8/10 – Prepare Draft Report.
8/18 – Review and Comment on Draft Report.
8/19 – Review and Comment on Draft Report.

SUB TOTAL

JOB NH-2010-2G – NATIONAL GRID J-136 115KV LINE CROSSING (DOCKET DE 10-
8/27 – Review Filing.

SUB TOTAL

JOB NH-2010-2P – PSNH 3140 34.5KV LINE CROSSING (DOCKET DE 10-201)
8/3 – Prepare Draft Report and Order.

SUB TOTAL

MICHAEL D. CANNATA JR. – AUGUST 2010 TIME AND EXPENSE BACKUP MATERIALS PAGE 2

JOB NH-2010-4P – PSNH 2009 STRANDED COST RECOVERY REVIEW (DOCKET DE 10-121)

8/5 – Draft Newington and Combustion Turbine Modules, Conference with L. Tillotson.
8/6 – Draft Merrimack Module, Conference with L. Tillotson.
8/8 – Review Filing, Review Data Responses.
8/9 – Capacity and Energy Purchases Review in Manchester, NH, Draft Schiller Module.
8/10 – Draft Schiller Module, Conference with L. Tillotson.
8/11 – Draft Schiller Module, Prepare Data Requests.
8/13 – Revise Data Request, Conference with S. Mullen (2), Draft Hydro Module.
8/14 – Draft Hydro Module, Organize materials, Review Materials.
8/15 – Draft Hydro Module.
8/16 – Draft Hydro Module, Conference with L. Tillotson, Prepare for T&D Outage Review.
8/17 – Review of T&D Caused Outages in Manchester, NH.
8/23 – Draft Merrimack Turbine Module, Draft T&D Module.
8/24 – Wyman Outage review in Manchester, NH.
8/27 – Draft Wyman Module, Organize Materials.
8/30 – Redraft Newington Module, Conference with L. Tillotson.

SUB TOTAL

JOB NH-2010-5U – UNITIL RATE CASE (DOCKET DE 10-055)

8/2 – Organize Materials, Prepare Data Request List.
8/3 – Prepare Data Requests.
8/5 – Conference with S. Mullen.

SUB TOTAL

TIME - GRAND TOTAL

GUEST CHECK

Date	Table	Guests	Server	
	10	1	Patti	426029

APPT–SOUP/SAL–ENTREE–VEG/POT–DESSERT–BEV

Sm

Sm

Thank Y

3616 GUEST

TAKE ORDER
LEFT TO RIGHT—
CLOCKWISE

SERVER (S)

Date	Table	Guests	Server	520975
	10	1	0	

	APPT – SOUP/SAL – ENTREE – VEG/POT	– DESSERT – BEV
1	Food	
2		
3		
4	Sac	125
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		

Tha

Rf

10/29

Unitil

Batch: 102804942UPS
Requisition: 69620
Invoice: Inv #11369
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
PUBLIC UTILITIES COMMISSION
STATE OF NEW HAMPSHIRE
21 S FRUIT ST
STE 10
CONCORD , NH 03301-2429

Order Date:	Requisitioner:
10/20/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	Allocation A-W-C	Dist. Amount	Unit	Sub
1	1	Expenses incurred by J W Wilson & Assoc in determining the appropriate cost of equity capital and the overall weighted cost of capital for UES Docket No. 10-055	N	102000001820307		$1,750.00	EA	$1,750.00

Invoice Total: $1,750.00

Invoice Number: Inv #11369 **Invoice Amount:** $1,750.00
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Frederick Stewart 10/21/2010

AP Notes:	
Vouchered by:	dr
Return Check to:	Payee
Voucher Month:	Oct

CHAIRMAN
Thomas B. Getz

COMMISSIONERS
Clifton C. Below
Amy L. Ignatius

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland

THE STATE OF NEW HAMPSHIRE

Req # 69620
mw 10/20/10

PUBLIC UTILITIES COMMISSION
21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

October 13, 2010

RECEIVED
OCT 21 2010
ACCOUNTS PAYABLE

Attn: Karen Asbury
Unitil Energy Systems
6 Liberty Lane W
Hampton, NH 03842

Dear Ms. Asbury:

We are enclosing an invoice for expenses incurred by J.W. Wilson & Associates, Inc., a firm contracted by the Commission to provide assistance to the NHPUC in determining the appropriate cost of equity capital and the overall weighted cost of capital for Unitil Energy Systems, Inc., in Docket No. DE 10-055.

It would be 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,

Debbie Gilman

Debbie Gilman
Business Office

Enclosure: Invoice #11369
Copy of JW Wilson Invoice

APPROVED FOR PAYMENT
10 20 00 00 182 03 07 $1,750.00

10-20-10

[redacted]

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

[redacted]

Date: October 13, 2010

KAREN ASBURY

[redacted]

6 LIBERTY LANE W

HAMPTON, NH 03842

[redacted]

Expenses incurred by J.W. Wilson & Associates, Inc., a firm contracted by the Commission to provide assistance to the NHPUC in determining the appropriate cost of equity capital and the overall weighted cost of capital for Unitil Energy Systems re Docket No. DE 10-055.

[redacted]

(010-081-90820000-407983 – CE#1007777 – JW Wilson)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS ✓

COPY

J. W. WILSON & ASSOCIATES, INC.
ECONOMIC COUNSEL
ROSSLYN PLAZA C • SUITE 1104
1601 NORTH KENT STREET • ARLINGTON, VA 22209
(703) 243 -1049 • FAX (703) 243 - 3389

RECEIVED
OCT 12 2010
NH PUBLIC UTILITIES COMMISSION

ALLEN G. BUCKALEW
GEORGE L. DONKIN
ROGER R. RODRIGUEZ
JOHN W. WILSON

UTILITY REGULATION
ANTITRUST ECONOMICS
TELECOMMUNICATIONS
NATURAL GAS
INSURANCE RATES
INTERNATIONAL TRADE
VALUATION & DAMAGES
ACCOUNTING

INVOICE

October 6, 2010

Receivable From: New Hampshire Public Utilities Commission
21 South Fruit Street
Suite 10
Concord, New Hampshire 03301-2429

REF:

Attn: ChristiAne Mason 2925

Amount: $1,750.00

For economic consulting services in connection with the cost of equity capital and overall weighted cost of capital for Unitil Energy Systems, Inc. in Docket No. DE-10-055. Vendor Code 208652.

Time Worked by professional staff:

J. Wilson

SM

Total Professional Services and

Period Covered by this Invoice:

PREVIOUS BALANCE	(as of 10/6/10)	$650.00
BALANCE NOW DUE		$2,400.00

J. W. WILSON & ASSOCIATES, INC.

JOHN W. WILSON

PROJECT NO.	DATES WORKED	HOURS WORKED	DESCRIPTION OF WORK PERFORMED
2925	September 23, 2010		Obtain data.
	September 24, 2010		Obtain data.
	TOTAL HOURS WORKED		

11/19

Unitil

Batch: 102805050UPS
Requisition: 70540
Invoice: 11375
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION
BUSINESS OFFICE
21 S FRUIT ST STE 10
CONCORD, NH 03301

Order Date:	Requisitioner:
11/9/2010	Megan Wallace

Line	Qty	Description	Tax	Allocation Acct Num	A-W-C	Dist. Amount	Unit	Sub
1	1	Expenses incurred by Accion Group in September 2010	N	102000001820307		$3,779.18	EA	$3,779.18

Invoice Total: $3,779.18

Invoice Number: 11375 **Invoice Amount:** $3,779.18

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

Approvals:
1 - Frederick Stewart 11/10/2010

AP Notes:	
Vouchered by:	dr
Return Check to:	Payee
Voucher Month:	Nov

THE STATE OF NEW HAMPSHIRE

CHAIRMAN
Thomas B. Getz

COMMISSIONERS
Clifton C. Below
Amy L. Ignatius

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland

Reg# 70540
MC 11/9/10

PUBLIC UTILITIES COMMISSION
21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431
FAX (603) 271-3878
TDD Access: Relay NH
1-800-735-2964
Website:
www.puc.nh.gov

November 1, 2010

RECEIVED
NOV 2010
ACCOUNTS PAYABLE

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 Accion Group, a firm contracted by the Commission. This is for work performed in the month of September 2010.

Your invoiced amount is based upon an assessment ratio proportioned according to retail electric revenues. 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,

Debbie Gilman

Debbie Gilman
Business Office

Enclosure: Invoice #11375
Copy of Accion Invoice #2010-78

APPROVED FOR PAYMENT

10 20 00 00 182 0307 $3,779.18

11-4-10

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 11375

Date: November 1, 2010

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 Accion Group, a firm contracted by the Commission. This is for work performed in the month of September 2010.

Total Due $3,779.18

(010-081-70330000-406875 – CE#1005487 – ACCION)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

ACCION GROUP INVOICE # 2010-78 - SEPTEMBER 2010 ALLOCATIONS

Charge To=

PSNH $
NGRID $
UNITIL $
BAY RING $

Q:\Business Office\CONTRACTS DEB\ACCION GROUP - 70330000\INV 2010-68 BREAKDOWN September 2010

Accion Group COPY

Invoice

TO:

NH Public Utilities Commission
Business Office
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

Date	Invoice #
9/30/2010	2010-78

Professional Services	Hours	Rate	Amount
Re: Utility and/or Technical Consulting Services			
For Professional Services Rendered: September 2010			
Harold T. Judd			
Michael D. Cannata, Jr.			
Researcher			
Subtotal Fees			
Administrative Expenses:			
Postage			
Photocopies			
Telephone			
Subtotal Admin Expenses			
Travel Expenses - Michael Cannata, Jr.			
Mileage			
Lunches			
Subtotal Travel Expenses			
		TOTAL:	$29,275.11
		Payments/Credits	$0.00
		Balance Due	$29,275.11

BUS. OFF. ____ DATE ____
VENDOR ____ REMIT ____
PO# ____ LINE# ____
____ LINE# ____
ACCOUNT ____
ACTIVITY ____
ACCOUNT ____
ACTIVITY ____
ACCOUNT ____
ACTIVITY ____
TOTAL ____

NHPUC OCT 18 '10 PM 12:05

SM

244 North Main Street • The Carriage House • Concord, NH 03301-5041 • Phone: 603-229-1644 • Fax: 603-225-4923 • email: advisors@acciongroup.com

Harold T. Judd
Summary of Services - September 2010
Re: NH Public Utilities Commission
Utility and Technical Consulting Services

DATE	ACTIVITY	TIME
09/04/10	Initial review of DE 10-206 & telecom with consultant	
09/09/10	Initial review of DE 10-224 & DE 10-232	
09/13/10	DE 10-206 - finalize report and draft order & transmit to T. Franz	
09/20/10	Telecom with Staff re PSNH request for notes re Iberdrola & emails	
09/21/10	Docket DT 10-246. Initial discussions with staff and consultant re scope and schedule.	
09/28/10	DT 10-246 review issues, record & schedule with consultant	
09/30/10	DE 10-223 Review and edit draft report and order	
	Total	

MICHAEL D. CANNATA JR. – SEPT. 2010 TIME AND EXPENSE BACKUP MATERIALS PAGE 2

JOB NH-2010-2P2 – PSNH M-183 115KV LINE CROSSING (DOCKET DE 10-224)
9/10 – Review Petition, Conference with L. Games, Prepare DRs.
9/13 – Conference with L. Games, Prepare Draft Report and Order.
9/15 – Conference with J. Sperry, Review Revised Petition.
9/16 – Conference with J. Sperry (2), Comment on Revised Petition, Revise Report and Order.
9/17 – Review Revised Petition, Revise report and Order.
9/19 – Review Changes, Revise Report and Order.
9/23 – Review Revised Petition.
9/24 – Conference with S. Mullen, Revise Report and Order.

SUB TOTAL

JOB NH-2010-2P3 – PSNH C-196 115KV LINE CROSSING (DOCKET DE 10-232)
9/10 – Review Petition, Prepare DRs, Conference with L. Games.
9/12 – Draft Report and Order.
9/17 – Conference with D. Dibuno, Review and Comment on Revised Petition.
9/19 – Revise Report and Order.
9/20 – Conference with D. Dibuno, Review Revised Petition, Revise Report and Order.
9/23 - Review Revised Petition, Revise Report and Order.

SUB TOTAL

JOB NH-2010-4P – PSNH 2009 STRANDED COST RECOVERY REVIEW (DOCKET D
9/1 – Review Schiller Outage Report.
9/2 – Revise T&D Report.
9/3 – Conference with L. Tillotson, Conference with S. Mullen, Redraft Merrimack Report.
9/4 – Redraft Hydro Report.

9/5 – Organize Materials, Draft Stipulation Report.
9/6 – Draft Stipulation Report.
9/7 – Conference with L. Tillotson, Draft Stipulation Report.
9/8 – Organize Materials, Review DRs, Draft Stipulation Report.
9/9 – Technical Session in Concord, NH.

9/15 – Draft Capacity and Energy Report.
9/16 – Conference with L. Tillotson, Conference with D. Scribie, Conference with S. Mullen, Review PSNH Responses.
9/17 – Conference with L. Tillotson (2), Revise Merrimack, Newington, and Schiller Reports.

9/19 – Review Responses to CT and MK Turbine DRs.
9/20 – Conference with T. Frantz, Revise Capacity and Energy Report.
9/21 – Conference with L. Tillotson (2), Conference with D. Scribie, Redraft Wyman Report, Redraft T&D Hydro Report.
9/23 – Revise Merrimack Turbine Report, Conference with L. Tillotson.
9/24 – Review Materials, Conference with L. Tillotson.
9/25 – Review NESC Requirements for UG, Review DRs, Revise Merrimack Turbine, Combustion Turbine, Hydro, and Hydro T&D Reports.

9/26 – Redraft Capacity and Energy Report.
9/27 – Review DRs.
9/28 – Conference with D. Scribie.
9/29 – Revise Wyman and Hydro Reports.
9/30 – Conference with S. Mullen, Conference with L. Tillotson, Revise Hydro Report.

SUB TOTAL

INNOVATIVE ALTERNATIVES, INC.

EXPENSE REPORT & TIME SHEET

ACCION BACKUP MATERIALS

SEPTEMBER 2010 – MICHAEL D. CANNATA, JR.

JOB NH 2010-4P – PSNH STRANDED COST RECOVERY REVIEW FOR 2009 (DOCKET DE 10-121)
9/9/10 – Technical Conference in Concord, NH.
Mileage (Deerfield, NH – Concord, NH - Deerfield, NH – 52 Miles @ $0.50/Mile)
Lunch for M. Cannata and S. Mullen.

SUB TOTAL

JOB NH 2010-5U – UNITIL RATE CASE (DOCKET DE 10-055)
9/28/10 – Technical Conference in Concord, NH.
Mileage (Deerfield, NH – Concord, NH - Deerfield, NH – 52 Miles @ $0.50/Mile)
Lunch for M. Cannata and S. Mullen.

SUB TOTAL

EXPENSES – GRAND TOTAL

TIME

JOB NH-2010-2BR – BAY RING SUNCOOK RIVER CROSSING (DOCKET DT 10-246
9/24 – Review Filing, Prepare Draft Report and Order.

SUB TOTAL

JOB NH-2010-2G – NATIONAL GRID J-136 115KV LINE CROSSING (DOCKET DE 1
9/1 – Review Filing, Prepare Questions Conference with S. Mullen.
9/3 – Draft DRs, Prepare Draft Report.
9/4 – Draft Report, Draft Order.
9/10 – Conference with S. Mullen, Conference with D. Fundstien, Conference with Staff and Grid Engineers, Review Grid DR Responses.
9/23 – Review Revised Petition, Redraft Report and Order.
9/24 – Conference with Staff and Grid Engineers, Review Materials.
9/26 – Revise Report and Order.
9/29 – Review Revised Petition, Revise report and Order.
9/30 – Revise Report and Order.

SUB TOTAL

JOB NH-2010-2P1 – PSNH 311X9 34.5KV LINE CROSSING (DOCKET DE 10-206)
9/5 – Draft Report and Order.
9/7 – Conference with D. Still, Revise Report and Order.
9/10 – Conference with D. Still, Revise report and Order.

SUB TOTAL

MICHAEL D. CANNATA JR. – SEPT. 2010 TIME AND EXPENSE BACKUP MATERIALS PAGE 3

JOB NH-2010-5U – UNITIL RATE CASE (DOCKET DE 10-055)
9/26 – Review DRs.
9/27 – Review DRs, Organize Materials.
9/28 – Technical Conference in Concord, NH.
9/30 – Review Tech Conference Notes, Review and Revise DRs, Conference with S. Mullen.

SUB TOTAL

TIME - GRAND TOTAL

THE CORNER VIEW
RESTAURANT
80 1/2 SOUTH STREET

THU SEPTEMBER 9,2010
CHECK #172458-2
TABLE #2
DUPLICATE

CUSTOMER COPY

THE CORNERVIEW RESTAURANT
80 1/2 SOUTH STREET
CONCORD NH 03301
603-229-4554

Merchant ID: 000001720484
Term ID: 00596296 Ref #: 0025
Server ID: 1

TUE SEPTEMBER 28,2010
CHECK #175710-2
TABLE #3
DUPLICATE

1 Iced Tea $1.70

XXXXXXXXXXXX7
VISA E

Amount:
Tip:

Total:

09/28/10
Inv #: 000025
Apprvd: Onlin

Cust

11/26

Unitil

Batch: 102805116UPS
Requisition: 71146
Invoice: 11382
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
PUBLIC UTILITIES COMMISSION
STATE OF NEW HAMPSHIRE
21 S FRUIT ST
STE 10
CONCORD, NH 03301-2429

Order Date:	Requisitioner:
11/22/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Expenses Incurred by Accion Group in October 2010	N	102000001820307		$5,692.39	EA	$5,692.39

Invoice Total: $5,692.39

Invoice Number: 11382 **Invoice Amount:** $5,692.39

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

Approvals:
1 - Karen Asbury 11/22/2010

AP Notes:	
Vouchered by:	JW
Return Check to:	Payee
Voucher Month:	Nov

THE STATE OF NEW HAMPSHIRE

CHAIRMAN
Thomas B. Getz

COMMISSIONERS
Clifton C. Below
Amy L. Ignatius

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland

Req# 71146
MW 11/22/10

PUBLIC UTILITIES COMMISSION
21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

RECEIVED
ACCOUNTS PAYABLE

November 18, 2010

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 Accion Group, a firm contracted by the Commission. This is for work performed in the month of October 2010.

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,

Debbie Gilman

Debbie Gilman
Business Office

Enclosure: Invoice #11382
Copy of Accion Invoice #2010-87

[redacted]

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

[redacted]

Date: November 18, 2010

KAREN ASBURY

[redacted]

6 LIBERTY LANE W

HAMPTON, NH 03842

[redacted]

We are enclosing an invoice for your company's share of the expenses incurred by Accion Group, a firm contracted by the Commission. This is for work performed in the month of October 2010.

[redacted]

(010-081-70330000-406875 – CE#1005487 – ACCION)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

Accion Group

COPY

Invoice

TO:

NH Public Utilities Commission
Business Office
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

Date	Invoice #
10/31/2010	2010-87

Professional Services	Quantity	Rate	Amount
Re: Utility and/or Technical Consulting Services			
For Professional Services Rendered: October 2010			
Harold T. Judd			
Michael D. Cannata, Jr.			
Researcher			
Subtotal Fees			
Expenses:			
Postage			
Photocopies			
Mileage - Michael Cannata			
Tolls - Michael Cannata			
Subtotal Admin Expenses			
		TOTAL:	$26,044.99
		Payments/Credits	$0.00
		Balance Due	$26,044.99

NHPUC NOV15'10 PM12:15

244 North Main Street • The Carriage House • Concord, NH 03301-5041 • Phone: 603-229-1644 • Fax: 603-225-4923 • email: advisors@acciongroup.com

ACCION GROUP INVOICE # 2010-87 - OCTOBER 2010 ALLOCATIONS

Charge To=

PSNH $
NGRID $
UNITIL $
BAY RING $

Q:\Business Office\CONTRACTS DEB\ACCION GROUP - 70330000\OCT 2010\OCTOBER 2010\INV 2010-87 BREAKDOWN October 2010

INNOVATIVE ALTERNATIVES, INC.

EXPENSE REPORT & TIME SHEET

BACKUP MATERIALS

OCTOBER 2010 – MICHAEL D. CANNATA, JR.

JOB NH 2010-2BR – BAY RING SUNCOOK RIVER CROSSING (DOCKET DT 10-246)
10/8/10 – Technical Conference in Portsmouth, NH.
Mileage (Deerfield, NH – Portsmouth, NH - Deerfield, NH – 76 Miles @ $0.50/Mile)
Tolls

10/12/10 – Technical Conference in Concord, NH.
Mileage (Deerfield, NH – Concord, NH - Deerfield, NH – 52 Miles @ $0.50/Mile)

10/15/10 – Technical Conference in Portsmouth, NH.
Mileage (Deerfield, NH – Portsmouth, NH - Deerfield, NH – 76 Miles @ $0.50/Mile)
Tolls

SUB TOTAL

EXPENSES – GRAND TOTAL

K

TIME

JOB NH-2010-2BR – BAY RING SUNCOOK RIVER CROSSING (DOCKET DT 10-246
10/5 – Prepare Comments on Filing, Conference with W. Wilusz.
10/8 – Prepare for Technical Conference, Technical Conference in Portsmouth, NH.
10/10 – Revise Information Required and Issues Sheet.
10/12 – Conference with Staff in Concord, NH.
10/15 – Technical Conference in Portsmouth, NH.
10/18 – Organize Materials, Conference with D. Pelletier.
10/19 – Review Revised Petition, Revise Draft Report and Order.
10/22 – Conference with D. Pelletier, Revise Report and Order.

SUB TOTAL

K

JOB NH-2010-2G – NATIONAL GRID J-136 115KV LINE CROSSING (DOCKET DE 1
10/3 – Revise Report and Order.

SUB TOTAL

JOB NH-2010-2P3 – PSNH C-196 115KV LINE CROSSING (DOCKET DE 10-232)
10/3 - Revise Report and Order.

SUB TOTAL

MICHAEL D. CANNATA JR. – OCTOBER 2010 TIME AND EXPENSE BACKUP MATERIALS PAGE 2

JOB NH-2010-4P – PSNH 2009 STRANDED COST RECOVERY REVIEW (DOCKET
10/3 – Revise Various Modules.
10/4 – Organize Materials, Draft MK Turbine Module, Conference with L. Tillotson.
10/8 – Revise Turbine and C&E Modules, Conference with S. Mullen.
10/10 - Revise C&E and Draft Stipulation Modules.
10/11 – Draft Testimony.
10/13 – Draft Testimony.
10/14 – Draft Testimony, Conference with S. Mullen, Conference with L. Tillotson.
10/15 – Conference with S. Mullen.
10/17 – Draft Testimony and Stipulation Modules.
10/18 – Organize Materials, Revise Testimony.

SUB TOTAL

TR

JOB NH-2010-5U – UNITIL RATE CASE (DOCKET DE 10-055)
10/24 – Review and Organize Materials.
10/25 – Review DRs, Organize Materials.
10/26 – Prepare Testimony Outline, Review Materials.
10/27 – Draft Testimony, Conference with T. Frantz and S. Mullen.
10/28 – Draft Testimony, Review Materials, Conference with S. Mullen.
10/29 – Review Materials, Draft Testimony.
10/31 – Draft Testimony.

SUB TOTAL

TR

TIME - GRAND TOTAL

THE STATE OF NEW HAMPSHIRE

CHAIRMAN
Thomas B. Getz

COMMISSIONERS
Clifton C. Below
Amy L. Ignatius

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland

PUBLIC UTILITIES COMMISSION
21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

March 10, 2011

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 Accion Group, a firm contracted by the Commission. This is for work performed in the month of December 2010.

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,

Debbie Gilman

Debbie Gilman
Business Office

Enclosure: Invoice #11409
Copy of Accion Invoice #2010-105

STATE OF NEW HAMPSHIRE
21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 11409

Date: March 10, 2011

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 Accion Group, a firm contracted by the Commission. This is for work performed in the month of December 2010.

Total Due $3,095.67

(010-081-70330000-406875 – CE#1005487 – ACCION)

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. 11409

Date: March 10, 2011

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 Accion Group, a firm contracted by the Commission. This is for work performed in the month of December 2010.

Total Due $3,095.67

(010-081-70330000-406875 – CE#1005487 – ACCION)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

ACCION GROUP INVOICE # 2010-105 - DECEMBER 2010 ALLOCATIONS

Charge To

PS
T
UNI
P

Q:\Business Office\CONTRACTS DEB\ACCION GROUP - 70330000\INV 2010-105 BREAKDOWN December 2010

COPY

Accion Group

RECEIVED

FEB 28 2011

NH PUBLIC
UTILITIES COMMISSION

Invoice

TO:

NH Public Utilities Commission
Business Office
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

Date	Invoice #
12/31/2010	2010-105

Professional Services	Quantity	Rate	Amount
Re: Utility and/or Technical Consulting Services			
For Professional Services			
Harold T. Judd			
Michael D. Cannata, Jr.			
Subtotal Fees			
Administrative Expenses:			
Postage			
Photocopies			
Telephone			
Subtotal Admin Expenses			
Travel Expenses - See at			
Michael D. Cannata			
Mileage: 171 mi @ $.5			
Meals: Lunch 12/8 &			
Subtotal Travel Expenses			
		TOTAL:	$10,533.61
		Payments/Credits	$0.00
		Balance Due	$10,533.61

244 North Main Street • The Carriage House • Concord, NH 03301-5041 • Phone: 603-229-1644 • Fax: 603-225-4923 • email: advisors@acciongroup.com

Harold T. Judd
Summary of Services - December 2010
Re: NH Public Utilities Commission
Utility Technical Consulting Services

DATE	ACTIVITY	
12/2/2010	DE 10-055 - Data Request responses	
12/3/2010	DE 10-058 - Data Request responses	
12/14/2010	DE 10-121 - Data response review	
12/16/2010	DE-121 - Data response review and edit	

5/12 10-055

INNOVATIVE ALTERNATIVES, INC.

EXPENSE REPORT & TIME SHEET

BACKUP MATERIALS

DECEMBER 2010 – MICHAEL D. CANNATA, JR.

JOB - NH 2010-4P – PSNH 2009 STRANDED COST REC OVERY CHARGE (DOCKET DE 10-121)
12/22/10 – Technical Conference in Concord, NH.
Mileage (Deerfield, NH – Concord, NH - Deerfield, NH – 5

SUB TOTAL

JOB - NH 2010-5U – UNITIL RATE CASE (DOCKET
12/8/10 – Technical Conference in Concord, NH.
Mileage (Deerfield, NH – Concord, NH - Deerfield, NH – F
67 Miles @ $0.50/Mile)
Lunch for T. Frantz, S. Mullen, M. Cannata.

SUB TOTAL

JOB - NH 2010-6 – GENERIC NESC CROSSING REV
12/10/10 – Technical Conference in Concord, NH.
Mileage (Deerfield, NH – Concord, NH - Deerfield, NH – 5
Lunch.

SUB TOTAL

EXPENSES – GRAND TOTAL

TIME

JOB NH-2010-2TDS –TDS NORTH BRANCH RIVER
12/7 – Review Revised Filing.
12/14 – Review Draft Petition, Draft Report, Conference wi

SUB TOTAL

JOB - NH 2010-4P – PSNH 2009 STRANDED COST RE
12/3 – Organize Materials.
12/7 – Review Materials, Draft DRs.
12/9 – Review Materials, Prepare Draft DR Responses.
12/10 – Revise and Redraft DRs.
12/14 – Revise DR Responses, Conference with S. Mullen.
12/22 – Technical Session in Concord, NH.
12/23 – Review Testimony, Conference with S. Mullen, Rev
on Recommendation Summary.

SUB TOTAL

JOB NH-2010-5U – UNITIL RATE CASE (DOCKET DE 10-055)
12/2 – Redraft DRs, Conference with S. Mullen.
12/6 – Revise DRs, Conference with H. Judd, Organize Materials.
12/8 – Technical Session in Concord, NH, Review Vegetation in Putney Road Area.
12/15 – Review DR Responses, Conference with S. Mullen, Draft Follow Up DR.

SUB TOTAL

JOB - NH 2010-6 – GENERIC NESC CROSSING REVIEW
12/2 – Technical Conference in Concord, NH.
12/6 – Conference with K. Baily, Prepare Response Report for NHPUC.
12/10 – Technical Conference in Concord, NH.

SUB TOTAL

TIME - GRAND TOTAL

Innovative Alternatives, Incorporated
Weekly Expense Report

Name: Michael D Cannata Jr

Week of: 12/19/120-12/25/10
Project #: NH-4P

	12/19 Sun	12/20 Mon	12/21 Tue	12/22 Wed	12/23 Thu	12/24 Fri	12/25 Sat	Total
Air Fare								$ -
Train								$
Rental Car/Gas								
Personal Auto				$				
Lodging								
Per Diem (or)								
-Breakfast								
-Lunch								
-Dinner								
Fax/Telephone								
Tolls								
Taxi/Bus								
Parking								
Misc. Supplies								
Office Supplies								
Copy Services								
Postage/Ex. Del.								
Dental Ins.								
Totals:	$ -	$ -	$ -	$				

Explanation of Charges: Technical Conference in Concord, NH.

Total: $ 26.00

Personal Auto Mileage Rate: $0.50/mile

Signature

Approval

Receipts attached

ER #:
Acctg.:

Innovative Alternatives, Incorporated
Weekly Expense Report

Name: Michael D Cannata Jr

Week of: 12/5/10-12/11/10

Project #: NH-5U

	12/5 Sun	12/6 Mon	12/7 Tue	12/8 Wed	12/9 Thu	12/10 Fri	12/11 Sat	Total
Air Fare								$ -
Train								$ -
Rental Car/Gas								$ -
Personal Auto								
Lodging								
Per Diem (or)								
-Breakfast								
-Lunch								
-Dinner								
Fax/Telephone								
Tolls								
Taxi/Bus								
Parking								
Misc. Supplies								
Office Supplies								
Copy Services								
Postage/Ex. Del.								
Dental Ins.								
Totals:	$ -	$ -	$ -					

Explanation of Charges: Technical Conference in Concord, NH.
Lunch for M. Cannata, T. Frantz, S. Mullen.

Total: $ 77.75

Signature

Approval

Personal Auto Mileage Rate: $0.50/mile

Receipts attached

ER #:
Acctg.:

UES SM TF
MDC

THE CORNERVIEW RESTAURANT
80 1/2 SOUTH STREET
CONCORD NH 03301
603-229-4554

Merchant ID: 000001720484
Term ID: 00596296 Ref #: 0025
Server I

XXXXXXXX
VISA

Amount:
Tip:

Total:

12/08/10
Inv #: 0
Apprvd:

WED DECEMBER 8,2010
CHECK #187835-9
TABLE #8
DUPLICATE

2 L Cup NE Chowder $5.50

Innovative Alternatives, Incorporated
Weekly Expense Report

Name: Michael D Cannata Jr

Week of: 12/5/10-12/11/10

Project #: NH-6

	12/5 Sun	12/6 Mon	12/7 Tue	12/8 Wed	12/9 Thu	12/10 Fri	12/11 Sat	Total
Air Fare								$ -
Train								$ -
Rental Car/Gas								$ -
Personal Auto								
Lodging								
Per Diem (or)								
-Breakfast								
-Lunch								
-Dinner								
Fax/Telephone								
Tolls								
Taxi/Bus								
Parking								
Misc. Supplies								
Office Supplies								
Copy Services								
Postage/Ex. Del.								
Dental Ins.								
Totals:	$ -	$ -	$ -	$ -	$			

Explanation of Charges: Technical Conference in Concord, NH.

Total: $ 43.42

Signature

Approval

Personal Auto Mileage Rate: $0.50/mile

Receipts attached

ER #:
Acctg.:

Crossings

The Red Blazer Restaurant
72 Manchester St
Concord NH 03301
6032244101

Server: Coco 12/10/2010
Table 408/1 12:25 PM
Guests: 1

#60001

Order Type: Order

Pepperoni Pizza	11.24
PEPPER GREEN	
ONIONS	
MUSHROOMS	
Lemonade	1.99
2 Items	
Subtotal	13.23
Tax	1.19
Total	14.42
Balance Due	**14.42**

The Red Blazer Restaurant
72 Manchester St
Concord NH 03301
6032244101

Server: Coco DOB: 12/10/2010
12:26 PM 12/10/2010
Table 408/1 6/60001

VISA 6291457
Card #XXXXXXXXXXXX7853
Magnetic card present: CANNATA MICHAEL
Approval: 06081C

Amount: $ 14.42
+ Tip: $ 3.00
= Total: $ 17.42

X

Customer Copy

12|3

Unitil

Batch: 102805131UPS
Requisition: 71164
Invoice: 11384
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
PUBLIC UTILITIES COMMISSION
STATE OF NEW HAMPSHIRE
21 S FRUIT ST
STE 10
CONCORD, NH 03301-2429

Order Date:	Requisitioner:
11/23/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Expenses incurred by J. W. Wilson & Associates, Inc. in determining the appropriate cost of equity capital and the overall weighted cost of capital for UES Docket #DE 10-055	N	102000001820307		$18,150.00	EA	$18,150.00

Invoice Total: $18,150.00

Invoice Number: 11384 **Invoice Amount:** $18,150.00

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

Approvals:
1 - Karen Asbury 11/23/2010

AP Notes:	
Vouchered by:	dw
Return Check to:	Payee
Voucher Month:	Nov

THE STATE OF NEW HAMPSHIRE

CHAIRMAN
Thomas B. Getz

COMMISSIONERS
Clifton C. Below
Amy L. Ignatius

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland

Reg# 71164
11/23/10

PUBLIC UTILITIES COMMISSION
21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431
FAX (603) 271-3878
TDD Access: Relay NH
1-800-735-2964
Website:
www.puc.nh.gov

November 18, 2010

Attn: Karen Asbury
Unitil Energy Systems
6 Liberty Lane W
Hampton, NH 03842

NOV 23 2010

Dear Ms. Asbury:

We are enclosing an invoice for expenses incurred by J.W. Wilson & Associates, Inc., a firm contracted by the Commission to provide assistance to the NHPUC in determining the appropriate cost of equity capital and the overall weighted cost of capital for Unitil Energy Systems, Inc., in Docket No. DE 10-055.

It would be 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,

Debbie Gilman

Debbie Gilman
Business Office

Enclosure: Invoice #11384
Copy of JW Wilson Invoice

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 11384

Date: November 18, 2010

KAREN ASBURY

UNITIL ENERGY SYSTEMS

6 LIBERTY LANE W

HAMPTON, NH 03842

Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

Expenses incurred by J.W. Wilson & Associates, Inc., a firm contracted by the Commission to provide assistance to the NHPUC in determining the appropriate cost of equity capital and the overall weighted cost of capital for Unitil Energy Systems re Docket No. DE 10-055.

Total Due $18,150.00

(010-081-90820000-407983 – CE#1007777 – JW Wilson)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

RECEIVED
NOV 12 2010
NH PUBLIC
UTILITIES COMMISSION

COPY

J. W. WILSON & ASSOCIATES, INC.
ECONOMIC COUNSEL
ROSSLYN PLAZA C • SUITE 1104
1601 NORTH KENT STREET • ARLINGTON, VA 22209
(703) 243 -1049 • FAX (703) 243 - 3389

ALLEN G. BUCKALEW
GEORGE L. DONKIN
ROGER R. RODRIGUEZ
JOHN W. WILSON

UTILITY REGULATION
ANTITRUST ECONOMICS
TELECOMMUNICATIONS
NATURAL GAS
INSURANCE RATES
INTERNATIONAL TRADE
VALUATION & DAMAGES
ACCOUNTING

INVOICE

November 5, 2010

Receivable From: New Hampshire Public Utilities Commission
21 South Fruit Street
Suite 10
Concord, New Hampshire 03301-2429

REF:

Attn: ChristiAne Mason 2925

Amount: $18,150.00

For economic consulting services in connection with the cost of equity capital and overall weighted cost of capital for Unitil Energy Systems, Inc. in Docket No. DE-10-055. Vendor Code 208652.

Time Worked by professional staff:

J. Wilson
R. Rodriguez

Total Professional Services and Expenses: $18,150.00

Period Covered by this Invoice: October 2010

SM

PREVIOUS BALANCE (as of 11/5/10) $0.00
BALANCE NOW DUE $18,150.00

J. W. WILSON & ASSOCIATES, INC.

JOHN W. WILSON

PROJECT NO.	DATES WORKED	HOURS WORKED	DESCRIPTION OF WORK PERFORMED
2925	October 18, 2010		Work on DCF studies.
	October 19, 2010		Work on DCF studies.
	October 20, 2010		Work on DCF studies.
	October 21, 2010		Work on DCF studies.
	October 24, 2010		Complete exhibits.
	October 25, 2010		Complete exhibits.
	October 26, 2010		Draft testimony.
	October 27, 2010		Draft testimony.
	TOTAL HOURS WORKED		

J. W. WILSON & ASSOCIATES, INC.

DR. ROGER RODRIGUEZ

PROJECT NO.	DATES WORKED	HOURS WORKED	DESCRIPTION OF WORK PERFORMED
2925	October 6, 2010		Work on DCF model, updating and preparing exhibits.
	October 7, 2010		Work on DCF model, updating and preparing exhibits.
	October 8, 2010		Work on DCF model, updating and preparing exhibits.
	October 19, 2010		Work on DCF model, updating and preparing exhibits.
	October 20, 2010		Work on DCF model, updating and preparing exhibits.
	October 22, 2010		Work on DCF model, updating and preparing exhibits.
	October 25, 2010		Work on DCF model, updating and preparing exhibits.
	October 26, 2010		Work on DCF model, updating and preparing exhibits.
	October 27, 2010		Work on DCF model, updating and preparing exhibits.
	TOTAL HOURS WORKED		

12/31

Unitil

Batch: 102805302UPS
Requisition: 72889
Invoice: 11388
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
PUBLIC UTILITIES COMMISSION
STATE OF NEW HAMPSHIRE
21 S FRUIT ST
STE 10
CONCORD, NH 03301-2429

Order Date:	Requisitioner:
12/23/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Expenses incurred by J. W. Wilson & Associates, Inc. in determining the appropriate cost of equity capital and the overall weighted cost of capital for UES Docket #DE 10-055	N	102000001820307		$4,850.00	EA	$4,850.00

Invoice Total: $4,850.00

Invoice Number:	11388	Invoice Amount:	$4,850.00
Releasing Group:	N/A	Receiving Group:	N/A
Approvals:	1 - Frederick Stewart	12/23/2010	

AP Notes:	
Vouchered by:	JN
Return Check to:	Payee
Voucher Month:	Dec

THE STATE OF NEW HAMPSHIRE

CHAIRMAN
Thomas B. Getz

COMMISSIONERS
Clifton C. Below
Amy L. Ignatius

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland

PUBLIC UTILITIES COMMISSION
21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

Req # 72889
mw 12/23/10

December 21, 2010

Attn: Karen Asbury
Unitil Energy Systems
6 Liberty Lane W
Hampton, NH 03842

Dear Ms. Asbury:

We are enclosing an invoice for expenses incurred by J.W. Wilson & Associates, Inc., a firm contracted by the Commission to provide assistance to the NHPUC in determining the appropriate cost of equity capital and the overall weighted cost of capital for Unitil Energy Systems, Inc., in Docket No. DE 10-055.

It would be 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,

Debbie Gilman

Debbie Gilman
Business Office

Enclosure: Invoice #11388
Copy of JW Wilson Invoice

APPROVED FOR PAYMENT

10 20 00 00 182 0307 $4,850.00

12-23-10

[redacted]

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

[redacted]

Date: December 21, 2010

KAREN ASBURY

[redacted]

6 LIBERTY LANE W

HAMPTON, NH 03842

[redacted]

Expenses incurred by J.W. Wilson & Associates, Inc., a firm contracted by the Commission to provide assistance to the NHPUC in determining the appropriate cost of equity capital and the overall weighted cost of capital for Unitil Energy Systems re Docket No. DE 10-055.

[redacted]

(010-081-90820000-407983 – CE#1007777 – JW Wilson)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

NHPUC DEC20'10 PM12:07

COPY

J. W. WILSON & ASSOCIATES, INC.
ECONOMIC COUNSEL
ROSSLYN PLAZA C • SUITE 1104
1601 NORTH KENT STREET • ARLINGTON, VA 22209
(703) 243 -1049 • FAX (703) 243 - 3389

ALLEN G. BUCKALEW
GEORGE L. DONKIN
ROGER R. RODRIGUEZ
JOHN W. WILSON

UTILITY REGULATION
ANTITRUST ECONOMICS
TELECOMMUNICATIONS
NATURAL GAS
INSURANCE RATES
INTERNATIONAL TRADE
VALUATION & DAMAGES
ACCOUNTING

INVOICE

December 15, 2010

Receivable From: New Hampshire Public Utilities Commission
21 South Fruit Street
Suite 10
Concord, New Hampshire 03301-2429

REF:

Attn: Ms. Debbie Gilman 2925

Amount: $4,850.00

For economic consulting services in connection with the cost of equity capital and overall weighted cost of capital for Unitil Energy Systems, Inc. in Docket No. DE-10-055. Vendor Code 208652.

Time Worked by professional staff:

J. Wilson
R. Rodriguez

Total Professional Services and Expenses: $4,850.00

SM

Period Covered by this Invoice: November 2010

PREVIOUS BALANCE (as of 12/15/10) $0.00
BALANCE NOW DUE $4,850.00

BUS. OFF.		DATE	
VENDOR		REMIT	AMT
PO#		LINE#	
		LINE#	
ACCOUNT			
ACTIVITY			
ACCOUNT			
ACTIVITY			
ACCOUNT			
ACTIVITY			
TOTAL			

J. W. WILSON & ASSOCIATES, INC.

JOHN W. WILSON

PROJECT NO.	DATES WORKED	HOURS WORKED	DESCRIPTION OF WORK PERFORMED
2925	November 1, 2010		Prepare testimony.
	November 2, 2010		Prepare testimony.
	November 4, 2010		Prepare testimony.
	November 5, 2010		Prepare testimony.
	TOTAL HOURS WORKED		

J. W. WILSON & ASSOCIATES, INC.

DR. ROGER RODRIGUEZ

PROJECT NO.	DATES WORKED	HOURS WORKED	DESCRIPTION OF WORK PERFORMED
2925	November 4, 2010		Prepare cost of capital exhibits.
	November 5, 2010		Prepare cost of capital exhibits.
	November 8, 2010		Prepare cost of capital exhibits.
	November 9, 2010		Prepare cost of capital exhibits.
	TOTAL HOURS WORKED		

THE STATE OF NEW HAMPSHIRE

CHAIRMAN
Thomas B. Getz

COMMISSIONERS
Clifton C. Below
Amy L. Ignatius

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland

PUBLIC UTILITIES COMMISSION
21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

Reg # 73954
MW 1/14/11

January 4, 2011

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 Accion Group, a firm contracted by the Commission. This is for work performed in the month of November 2010.

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,

Debbie Gilman

Debbie Gilman
Business Office

RECEIVED
JAN 1
ACCOUNTS PAYABLE

Enclosure: Invoice #11393
Copy of Accion Invoice #2010-97

APPROVED FOR PAYMENT
10 20 00 00 182 03 07 $ 5,339.34
1-14-11

ACCION GROUP INVOICE # 2010-97 - NOVEMBER 2010 ALLOCATIONS

Charge To=	UES	TDS	BAY RING	
				$ 7,396.84

Q:\Business Office\CONTRACTS DEB\ACCION GROUP - 70330000\NOV 2010\INV 2010-97 BREAKDOWN Nov 2010

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 11393

Date: January 4, 2011

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 Accion Group, a firm contracted by the Commission. This is for work performed in the month of November 2010.

Total Due $5,339.34

(010-081-70330000-406875 – CE#1005487 – ACCION)

Accion Group COPY

Invoice

TO:

NH Public Utilities Commission
Business Office
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

Date	Invoice #
11/30/2010	2010-97

Professional Services	Quantity	Rate	Amount
Re: Utility and/or Technical Consulting Services			
For Professional Services Rendered: November 2010			
Harold T. Judd			
Michael D. Cannata, Jr.			
Researcher - 85			
Subtotal Fees			
Administrative Expenses:			
Postage			
Photocopies			
Telephone			
Subtotal Admin Expenses			
Travel Expenses -			
Mileage - M. Cannata 11/12/10: 52 mi. @ $.50			
Subtotal Travel Expenses			
		TOTAL:	$7,396.84
		Payments/Credits	$0.00
		Balance Due	$7,396.84

NHPUC DEC09'10 PM 1:03

244 North Main Street • The Carriage House • Concord, NH 03301-5041 • Phone: 603-229-1644 • Fax: 603-225-4923 • email: advisors@acciongroup.com

INNOVATIVE ALTERNATIVES, INC.

EXPENSE REPORT & TIME SHEET

BACKUP MATERIALS

NOVEMBER 2010 – MICHAEL D. CANNATA, JR.

JOB NH 2010-5U – UNITIL RATE CASE (DOCKET DE 10-055)
11/2/10 – Technical Conference in Concord, NH.
Mileage (Deerfield, NH – Concord, NH - Deerfield, NH – 52 Miles @ $0.50/Mile)

SUB TOTAL

EXPENSES – GRAND TOTAL

TIME

JOB NH-2010-2BR – BAY RING SUNCOOK RIVER CROSSING (DOCKET DT 10-246)
11/2 – Conference with K. Baily.
11/4 – Conference with K. Baily, Conference with D. Pelletier, Comment on Petition, Revise Draft Report and Order.
11/18 – Conference with D. Pelletier (2), Review Revised Petition, Revise Draft Report and Order.

SUB TOTAL

JOB NH-2010-2TDS – TDS NORTH BRANCH RIVER CROSSING (DOCKET DT 10-280
11/18 – Review Petition for Adequacy.
11/19 – Review and Comment on Petition.
11/22 – Conference with T. Murray, Gather and Provide References for TDS.

SUB TOTAL

JOB NH-2010-5U – UNITIL RATE CASE (DOCKET DE 10-055)
11/1 – Draft Testimony, Conference with S. Mullen, Organize Materials.
11/2 – Technical Conference in Concord, NH with T. Frantz and S. Mullen.
11/4 – Revise Testimony, Conference with S. Mullen (2).
11/5 – Revise Testimony, Review Materials, Conference with H. Judd (2).
11/7 – Revise Testimony, review Materials.
11/9 – Review OCA Testimony, Draft DRs, Conference with S. Mullen.
11/18 – Review DRs, Draft DR Responses, Conference with S. Mullen.
11/19 – Draft DR Responses.
11/23 – Draft DR Responses.

SUB TOTAL

TIME - GRAND TOTAL

Harold T. Judd
Summary of Services - November 2010
Re: NH Public Utilities Commission
Utility and Technical Consulting Services

DATE	ACTIVITY	
11/04/10	Review and edit testimony, DE-055	
11/05/10	Review and edit testimony, DE-055. Telecoms with Staff and witness	
11/17/10	DT 10-280: Discussion with K. Bailey re scope	
11/18/10	DT 10-280: Edit report and draft order	
11/19/10	DT 10-280: Finalize report and draft order	

Researcher
Summary of Services - November 2010
Re: NH Public Utilities Commission
Utility and Technical Consulting Services

DATE	ACTIVITY	
11/18/10	DT 10-280: Assit with Editing report and draft order	
11/19/10	DT 10-280: Assist with finalizing report and draft order	

2/4

Unitil

Batch: 102805430UPS
Requisition: 74396
Invoice: 11397
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
PUBLIC UTILITIES COMMISSION
STATE OF NEW HAMPSHIRE
21 S FRUIT ST
STE 10
CONCORD, NH 03301-2429

Order Date:	Requisitioner:
1/25/2011	Megan Wallace

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Expenses incurred by J W Wilson & Associates In Docket No. 10-055	N	102000001820307		$500.00	EA	$500.00

Invoice Total: $500.00

Invoice Number:	11397	Invoice Amount:	$500.00
Releasing Group:	N/A	Receiving Group:	N/A
Approvals:	1 - Karen Asbury	1/25/2011	

AP Notes:	
Vouchered by:	JN
Return Check to:	Payee
Voucher Month:	Jan

CHAIRMAN
Thomas B. Getz

COMMISSIONERS
Clifton C. Below
Amy L. Ignatius

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland

THE STATE OF NEW HAMPSHIRE

PUBLIC UTILITIES COMMISSION
21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

Reg # 74396
SMW 1/25/11

January 19, 2011

Attn: Karen Asbury
Unitil Energy Systems
6 Liberty Lane W
Hampton, NH 03842

Dear Ms. Asbury:

We are enclosing an invoice for expenses incurred by J.W. Wilson & Associates, Inc., a firm contracted by the Commission to provide assistance to the NHPUC in determining the appropriate cost of equity capital and the overall weighted cost of capital for Unitil Energy Systems, Inc., in Docket No. DE 10-055.

It would be 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,

Debbie Gilman

Debbie Gilman
Business Office

Enclosure: Invoice #11397
Copy of JW Wilson Invoice

RECEIVED
JAN 26 2011
ACCOUNTS PAYABLE

[redacted]

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

[redacted]

Date: January 19, 2011

KAREN ASBURY

[redacted]

6 LIBERTY LANE W

HAMPTON, NH 03842

[redacted]

Expenses incurred by J.W. Wilson & Associates, Inc., a firm contracted by the Commission to provide assistance to the NHPUC in determining the appropriate cost of equity capital and the overall weighted cost of capital for Unitil Energy Systems re Docket No. DE 10-055.

[redacted]

(010-081-90820000-407983 – CE#1007777 – JW Wilson)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

COPY

J. W. WILSON & ASSOCIATES, INC.

ECONOMIC COUNSEL
ROSSLYN PLAZA C • SUITE 1104
1601 NORTH KENT STREET • ARLINGTON, VA 22209
(703) 243 -1049 • FAX (703) 243 - 3389

ALLEN G. BUCKALEW
GEORGE L. DONKIN
ROGER R. RODRIGUEZ
JOHN W. WILSON

UTILITY REGULATION
ANTITRUST ECONOMICS
TELECOMMUNICATIONS
NATURAL GAS
INSURANCE RATES
INTERNATIONAL TRADE
VALUATION & DAMAGES
ACCOUNTING

INVOICE

January 11, 2011

Receivable From: New Hampshire Public Utilities Commission
21 South Fruit Street
Suite 10
Concord, New Hampshire 03301-2429

REF:

Attn: Ms. Debbie Gilman 2925

Amount: $500.00

For economic consulting services in connection with the cost of equity capital and overall weighted cost of capital for Unitil Energy Systems, Inc. in Docket No. DE-10-055. Vendor Code 208652.

Time Worked by professional staff:

J. Wilson

Total Professional Services and Expenses: $500.00

Period Covered by this Invoice: December 2010

PREVIOUS BALANCE (as of 1/11/11) $0.00
BALANCE NOW DUE $500.00

NHPUC JAN18'11 PM12:43

J. W. WILSON & ASSOCIATES, INC.

JOHN W. WILSON

PROJECT NO.	DATES WORKED	HOURS WORKED	DESCRIPTION OF WORK PERFORMED
2925	December 1, 2011		Discovery.
	TOTAL HOURS WORKED		

THE STATE OF NEW HAMPSHIRE

CHAIRMAN
Thomas B. Getz

MISSIONERS
Clifton C. Below
Amy L. Ignatius

EXECUTIVE DIRECTOR
AND SECRETARY
Debra A. Howland

PUBLIC UTILITIES COMMISSION
21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

March 9, 2011

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 Accion Group, a firm contracted by the Commission. This is for work performed in the month of January 2011.

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,

Debbie Gilman

Debbie Gilman
Business Office

Enclosure: Invoice #11404
Copy of Accion Invoice #2011-003

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 11404

Date: March 9, 2011

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 Accion Group, a firm contracted by the Commission. This is for work performed in the month of January 2011.

Total Due $3,440.65

(010-081-70330000-406875 – CE#1005487 – ACCION)

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. 11404

Date: March 9, 2011

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 Accion Group, a firm contracted by the Commission. This is for work performed in the month of January 2011.

Total Due $3,440.65

(010-081-70330000-406875 – CE#1005487 – ACCION)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

ACCION GROUP INVOICE # 2011-003 - JANUARY 2011 ALLOCATIONS

Charge To=	
	$
	$
	$
	$
	$

PSNH $
NGRID $
UNITIL $

A

Q:\Business Office\CONTRACTS DEB\ACCION GROUP - 70330000\INV 2011-003 BREAKDOWN January 2011

COPY

Accion Group

RECEIVED
FEB 28 2011
NH PUBLIC
UTILITIES COMMISSION

Invoice

TO:

NH Public Utilities Commission
Business Office
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

Date	Invoice #
1/31/2011	2011-003

Professional Services	Quantity	Rate	Amount
Re: Utility and/or Technical Consulting Services			
For Professional Services Rendered: January 2011			
Harold T. Judd			
ıael D. Cannata, Jr.			
Subtotal Fees			
Administrative Expenses:			
Postage			
Photocopies			
Subtotal Admin Expenses			
Travel Expenses - See attached Expense Report			
Michael D. Cannata, Jr.			
Subtotal Travel Expenses			
		TOTAL:	$5,988.41
		Payments/Credits	$0.00
		Balance Due	$5,988.41

SM

244 North Main Street • The Carriage House • Concord, NH 03301-5041 • Phone: 603-229-1644 • Fax: 603-225-4923 • email: advisors@acciongroup.com

INNOVATIVE ALTERNATIVES, INC.

EXPENSE REPORT & TIME SHEET

BACKUP MATERIALS

JABNUARY 2011 – MICHAEL D. CANNATA, JR.

JOB - NH 2010—1-NG – Whalen Customer Complaint
1/4/11 - Technical Conference in Charlestown, NH.
Mileage (Deerfield, NH – Charlestown, NH - Deerfield, NH and Vicinity – 190 Miles @ $0.50/Mile)
Lunch.

SUB TOTAL

JOB - NH 2010-4-P – PSNH 2009 STRANDED COST RECOVERY CHARGE (DOCI
1/18/11 – Hearing in Concord, NH.
Mileage (Deerfield, NH – Concord, NH - Deerfield, NH – 52 Miles @ $0.50/Mile)

SUB TOTAL

JOB - NH 2010-5-U – UNITIL RATE CASE (DOCKET DE 10-055)
1/1911 –Settlement Conference in Concord, NH.
Mileage (Deerfield, NH – Concord, NH - Deerfield, NH – 46 Miles @ $0.50/Mile).
Lunch for S. Mullen, M. Cannata.

1/20/11 –Settlement Conference in Concord, NH.
Mileage (Deerfield, NH – Concord, NH - Deerfield, NH – 46 Miles @ $0.50/Mile).
Lunch for S. Mullen, M. Cannata, G. Swinski.

SUB TOTAL

EXPENSES – GRAND TOTAL

T IME

JOB NH-2010-1-NG – WHALEN CUSTOMER COMPLAINT
1/4 - Technical Conference in Charlestown, NH.

SUB TOTAL

JOB - NH 2010-4P – PSNH 2009 STRANDED COST RECOVERY CHARGE (DOCK
1/17 – Review and Organize Material for Hearing.
1/18 – Hearing in Concord, NH.

SUB TOTAL

MICHAEL D. CANNATA JR. – JANUARY 2011 TIME AND EXPENSE BACKUP MATERIALS PAGE 2

JOB NH-2010-5U – UNITIL RATE CASE (DOCKET DE 10-055)
1/18 – Review Materials foe Settlement Conference.
1/19 – Settlement Conference in Concord, NH.
1/20 – Settlement Conference in Concord, NH.
1/26 – Review and Revise Settlement Language.

SUB TOTAL

TIME - GRAND TOTAL

Innovative Alternatives, Incorporated
Weekly Expense Report

Name: Michael D Cannata Jr

Week of: 1/2/11-1/8/11

Project #: NH-1-NG

	1/2 Sun	1/3 Mon	1/4 Tue	1/5 Wed	1/6 Thu	1/7 Fri	1/8 Sat	Total
Air Fare								
Train								
Rental Car/Gas								
Personal Auto			$					
Lodging								
Per Diem (or)								
-Breakfast								
-Lunch			$					
-Dinner								
Fax/Telephone								
Tolls								
Taxi/Bus								
Parking								
Misc. Supplies								
Office Supplies								
Copy Services								
Postage/Ex. Del.								
Dental Ins.								
Totals:	$ -	$ -	$					

Explanation of Charges: Meeting with NG

Customer Complaint

Total: $ 115.00

Personal Auto Mileage Rate: $0.50/mile

Signature

Approval

Receipts attached

ER #:
Acctg.:

Holder $20 on tip

Salt Hill
Newport, NH 03773
603.863.7774

TUE JANUARY 4,2011
CHECK #310863-1
TABLE #15

1 TEN GRAND		$7.99
1 Add Bacon		$1.00
1 Add Cheese		$0.50
1 ICED TEA		$1.89
1 CUP STEW		$3.99
SUB-TOTAL	:	$15.37
MEALS TAX		$1.38
TOTAL		**$16.75**

Time: 11:29 1 CUSTOMER

Give us your E-mail and we'll
keep you up to date. Thanks!

YOU HAVE BEEN SERVED
BY : WENDY

Innovative Alternatives, Incorporated
Weekly Expense Report

Name: Michael D Cannata Jr

Week of: 1/16/11-1/22/11
Project #: NH-4-P

	1/16 Sun	1/17 Mon	1/18 Tue	1/19 Wed	1/20 Thu	1/21 Fri	1/22 Sat	Total
Air Fare								$ -
Train								$ -
Rental Car/Gas								$ -
Personal Auto			$					
Lodging								
Per Diem (or)								
-Breakfast								
-Lunch								
-Dinner								
Fax/Telephone								
Tolls								
Taxi/Bus								
Parking								
Misc. Supplies								
Office Supplies								
Copy Services								
Postage/Ex. Del.								
Dental Ins.								
Totals:	$ -	$ -	$					

Explanation of Charges: Technical Conference in Cioncord, NH.

Total: $ 26.00

Personal Auto Mileage Rate: $0.50/mile

Signature

Approval

Receipts attached

ER #:
Acctg.:

Innovative Alternatives, Incorporated
Weekly Expense Report

Name: Michael D Cannata Jr

Week of: 1/16/11-1/22/11
Project #: NH-5-U

	1/16 Sun	1/17 Mon	1/18 Tue	1/19 Wed	1/20 Thu	1/21 Fri	1/22 Sat	Total
Air Fare								$ -
Train								$ -
Rental Car/Gas								
Personal Auto								
Lodging								
Per Diem (or)								
-Breakfast								
-Lunch								
-Dinner								
Fax/Telephone								
Tolls								
Taxi/Bus								
Parking								
Misc. Supplies								
Office Supplies								
Copy Services								
Postage/Ex. Del.								
Dental Ins.								$ -
Totals:	$ -	$ -	$ -	$ 56.00	$ 52.32	$ -	$ -	$ 108.32

Explanation of Charges: Settlement Conference in Cioncord, NH (19th).
Lunch for S. Mullen and M. Cannata (19th)
Settlement Conference in Concord, NH (20th).
Lunch for S. Mullen, M. Cannata, G. Swinski (20th).

Total: $ 108.32

Signature

Approval

Personal Auto Mileage Rate: $0.50/mile

Receipts attached

ER #:
Acctg.:

WED JANUARY 19,2011
CHECK #194441-4
TABLE #4
DUPLICATE

1 Iced Tea		$1.79
1 L Cup NE Chowder		$2.75
1 L Turkey Club		$7.50
1 L Chz Burger Club		$7.50
1 Add Bacon		$1.00
1 Tapioca Pudding		$2.79
1 Soda		$1.99
Item Count		6
SUB-TOTAL	:	$25.32
TAX	:	$2.28
TOTAL		**$27.60**

Time: 13:43 2 CUSTOMERS

THANK YOU
PLEASE COME AGAIN

YOU HAVE BEEN SERVED
BY : Dale

Sm+MDC
UES

THE CORNERVIEW RESTAURANT
80 1/2 SOUTH STREET
CONCORD NH 03301
603-229-4554

Merchant ID: 000001720484
Term ID: 00596296 Ref #: 0027
Server ID: 1

Sale

XXXXXXXXXXXXX7853
VISA Entry Method: Swiped

Amount: $ 27.60
Tip: $ 5.40
Total: $33.00

01/19/11 12:33:25
Inv #: 000027 Appr Code: 09801C
Apprvd: Online Batch#: 000115

Customer Copy

G. Bunimah SM MDC UES

In a Pinch Cafe
146 Pleasant Street
Concord, NH 03301
603-226-2272

INV# 18950802
Closed to Cash

DATE\TIME: 1/20/2011 12:31:32 PM
SERVER: cathy
STATION: 02

Boylan-Tea-Skinny-Soda		
1 @	$1.75	$1.75
Pita Chips-Taste good-ChipsPita		
1 @	$1.19	$1.19
small cake-sm cake*		
1 @	$3.00	$3.00
Full Panini-Full Mayor*		
1 @	$6.95	$6.95
Full Italian-SandItalianFull*		
1 @	$6.75	$6.75
Half Chicken Salad-SandTarrChkHalf*		
1 @	$4.75	$4.75
SUBTOTAL		$24.39
Tax		$1.93
GRAND TOTAL		$26.32
Amt Tendered		$52.00
Change due		$25.68

Tab 8

Unitil

Batch: 102804327UPS
Requisition: 64404
Invoice: 2010-030
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
STEVEN E PATNAUDE, LCR
12 KENEVAL AVE
BOSCAWEN, NH 03303

Order Date:	Requisitioner:
6/9/2010	Joanne Robbins

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Transcript of Hearing on May 7, 2010, UES Rate Case	N	102000001820307		$162.40	EA	$162.40

Invoice Total: $162.40

Invoice Number: 2010-030 **Invoice Amount:** $162.40
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Gary Epler 6/9/2010

AP Notes:	
Vouchered by:	Jn
Return Check to:	Payee
Voucher Month:	June

INVOICE

Steven E. Patnaude, LCR

12 Keneval Avenue
Boscawen, New Hampshire 03303
Phone (603)796-2596 Email: spatnaude@tds.net

[redacted]

Ship to: Gary Epler, Esq.
Unitil Energy Systems
6 Liberty Lane West
Hampton, NH 03842

REPTG.: Unitil Service Corp.

INVOICE NO.: 2010-030
DATE: 06-04-10
TERMS: Net 30 days
DUE DATE: 07-05-10

SHIP DATE: 06-03-10 SHIPPED VIA: Priority Mail (under separate cover)

DOCKET NO.: **DE 10-055 UNITIL SERVICE CORP.:**
Notice of Intent to File Rate Schedules.
(Prehearing conference)

SERVICES PROVIDED:

	AMOUNT
Original and 2 copies of a 10-page transcript of the prehearing conference held on May 7, 2010, including attendance fee and disk with copy >	$ 157.50
SUBTOTAL =	$ 157.50
SHIPPING =	$ 4.90
TOTAL DUE =	**$ 162.40**

{Original/Copy delivered to PUC/OCA on 5/25/10}

RECEIVED
JUN - 9 2010
ACCOUNTS PAYABLE

Please detach bottom portion at perforation and return with payment

(Make check payable to: *Steven E. Patnaude, LCR*)
Invoice No. 2010-030 Company billed: Unitil Service Corp. Amount: $ 162.40

10 20 00 00 1820307 64404 6-9-10 JLR

8/20

Unitil

Batch: 102804625UPS
Requisition: 66398
Invoice: 2010-034
CHK

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
STEVEN E PATNAUDE, LCR
12 KENEVAL AVE
BOSCAWEN, NH 03303

Order Date:	Requisitioner:
7/28/2010	Catherine MacArthur

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	Inv 2010-034	N	102000001820307		$230.65	EA	$230.65
						Invoice Total:		$230.65

Invoice Number: 2010-034 **Invoice Amount:** $230.65

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

Approvals:
1 - Gary Epler 8/10/2010

AP Notes: Transcription costs/rate case	
Vouchered by:	JN
Return Check to:	Payee
Voucher Month:	Aug

Attacment 3
Tab 8

Redacted

RECEIVED
JUL 26 2010
BY: .....

INVOICE

Steven E. Patnaude, LCR

12 Keneval Avenue
Boscawen, New Hampshire 03303
Phone (603)796-2596 Email: spatnaude@tds.net

Bill to: Gary Epler, Esq.
Unitil Energy Systems
6 Liberty Lane West
Hampton, NH 03842-1720

Ship to: Gary Epler, Esq.
Unitil Energy Systems
6 Liberty Lane West
Hampton, NH 03842

REPTG.: Unitil Service Corp.

INVOICE NO.: 2010-034
DATE: 07-23-10
TERMS: Net 30 days
DUE DATE: 08-23-10

SHIP DATE: 06-24-10 SHIPPED VIA: Priority Mail (under separate cover)

DOCKET NO.: **DE 10-055 UNITIL SERVICE CORP.:**
Notice of Intent to File Rate Schedules.
(Hearing regarding temporary rates)

SERVICES PROVIDED:

	AMOUNT
Original and 2 copies of a **21-page transcript** of the hearing regarding temporary rates held on **June 10, 2010**, including attendance fee and disk with copy >	$ 225.75
{Original/Copy delivered to PUC/OCA on 6/22/10}	
SUBTOTAL =	$ 225.75
SHIPPING =	$ 4.90
TOTAL DUE =	**$ 230.65**

AUG 1 2

Please remove bottom portion and return with payment

(Make check payable to: *Steven E. Patnaude, LCR)*
Invoice No. 2010-034 Company billed: Unitil Service Corp. Amount: $ 230.65

1020 0000 1820 3307 am 7-28-2010 66398

Tab 9

Unitil

Batch: 122804795UPS
Requisition: 68360
Invoice: AK310080008
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:
IKON OFFICE SOLUTIONS
IMS EASTERN DISTRICT - AK3
PO BOX 532545
ATLANTA, GA 30353-2545

Order Date:	Requisitioner:
9/21/2010	Megan Wallace

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	Services provided on both the FGE & UES Rate Cases	N	200000001820334		$739.36	EA	$3,126.11
				200000001820335		$1,095.27		
				102000001820307		$1,291.48		
						Invoice Total:		$3,126.11

Invoice Number: AK310080008 **Invoice Amount:** $3,126.11

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

Approvals:
1 - Frederick Stewart 9/21/2010

AP Notes:	
Vouchered by:	U
Return Check to:	Payee
Voucher Month:	Sept

Req# 68360
mw 9/21/10

IKON Document Efficiency At Work. A IKON COMPANY

INVOICE

Invoice #	AK310080008
Invoice Date:	08/30/2010
Due Date:	09/29/2010
Terms:	Net 30 Days
Customer Code:	AK3-000D
Natl ID:	81907

IKON Office Solutions - IMS 5299 N New England
Phone: (978) 659-1065 Fax: (978) 659-1085
Federal ID: 230334400

BILL TO:
Unitil Service Corporation
6 Liberty Lane
HAMPTON, NH 03842

SHIP TO:
Unitil Service Corporation
6 Liberty Lane
HAMPTON, NH 03842

Attn: Jane Martin

Price using: STANDARD Price

Reference / Case #	Reference 2	Reference 3	Account Manager
April 2010 Rate Case Copying Work	April 2010 Rate Case On Site Labor	August 2010 Rate Case Work	House Account

Sales Order	Order Date	Ordered By	Quantity	Unit Price		Extension
SO-1008-0005	08/30/2010	Jane Martin - Unitil Serice Corporation				
*6203	STS Scan Project Labor only		1.00	606.0000	UES RC	606.00
*6174	Prints with Assembly		1.00	685.4800	UES RC	685.48
*6304	STP Misc. - Other		1.00	1,834.6300	PGE RC	1,834.63

APPROVED FOR PAYMENT

10 20 00 00 182 0307 $ 1,291.48
20 00 00 00 182 0334 739.36
20 00 0000 182 0335 1,095.27
$ 3,126.11

9-20-10

RECEIVED
SEP 22
ACCOUNTS PAYABLE

Please Pay From This Invoice

Customer's duly authorized signature below is an agreement that the above-described 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.

Taxable Sales:	0.00
Sales Tax:	0.00
* Non-Taxable:	3,126.11
Postage:	0.00
Delivery:	0.00
PAY THIS AMOUNT	$ 3,126.11

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: AK310080008
Invoice Date: 08/30/2010
Due Date: 09/29/2010
Customer Code: AK3-000D
Natl ID: 81907

Please Remit To:
IKON Office Solutions
IMS Eastern District - AK3
PO Box 532545
Atlanta, GA 30353-2545

PAY THIS AMOUNT $ 3,126.11

IKON Document Efficiency At Work. A RICOH COMPANY

BOS - Boston, MA

Customer Billing Summary

IMS-N NEW ENGLAND

SO-1008-0511 IMS-N NEW ENGLAND
Ordered By: PETE LANGERIN
Revenue Type:
InterCompany: Not Inter-Company

Order Date: 08/26/2010
DueDate: 08/31/2010 8:55

Job Description: PX9
Client Ref 1: UNITEL RATE CASE FILING
Client Ref 2:
Client Ref 3:
Priced At: Standard Intercompany Discount [0.00 %]

Commission: LOCAL Dave Driben

Vended Work:

Final Checked Work:

P-Code	Product Family **LS Digital**	Quantity	Std. Price	Unit Price	Amount
806	Image Conversion (Basic PDF/TIFF per Unit)	6,062.00	0.0200	0.0200	$121.24
4002	Image Conversion (MS Office, etc. per Unit)	162.00	0.0600	0.0600	$9.72
4071	E-OCR	6,224.00	0.0500	0.0500	$311.20
4070	E-Label Endorsement	1,029.00	0.0150	0.0150	$15.44
4009	CD - Master Burn	2.00	15.0000	15.0000	$30.00
1036	CD - Duplication (per CD)	7.00	10.0000	10.0000	$70.00
701	Bookmark/Hyperlink	504.00	0.2500	0.2500	$126.00
727	Technical Services (hr)	2.00	100.0000	100.0000	$200.00
				Product Family Total:	$883.60

Final Checked Work:

P-Code	Product Family **Trad. LDS**	Quantity	Std. Price	Unit Price	Amount
637	Tabs (Custom)	1,044.00	0.2000	0.2000	$208.80
729	Prints w/o Assembly	12,258.00	0.0350	0.0350	$429.03
589	Color 8.5x11 (Letter) Copies	72.00	0.3500	0.3500	$25.20
621	Binder - 2"	36.00	8.0000	8.0000	$288.00
				Product Family Total:	$951.03
				Grand Total:	**$1,834.63**

Signature: _____ Date: _____

APPROVE REJECT (Circle one)

Reason: _____

IKON Document Efficiency At Work.
A RICOH COMPANY

BOS - Boston, MA

Customer Billing Summary

IMS-N NEW ENGLAND

SO-1004-0449 IMS-N NEW ENGLAND
Ordered By: Unitil
Revenue Type:
InterCompany: Not Inter-Company

Order Date: 04/16/2010
DueDate: 04/23/2010 15:05

Job Description: SMALL FORMAT BW
Client Ref 1: Unitil
Client Ref 2:
Client Ref 3:
Priced At: Standard Intercompany Discount [0.00 %]

Commission: LOCAL Dave Driben

Vended Work:

Final Checked Work:

P-Code	Product Family **Graphics**	Quantity	Std. Price	Unit Price	Amount
1971	B&W Copies Bond - 8.5x11	12,048.00	0.0350	0.0350	$421.68
1929	Labor: Finishing - Handtime (hr)	2.00	30.0000	30.0000	$60.00
1959	Typesetting	47.00	1.0000	1.0000	$47.00
				Product Family Total:	$528.68

Final Checked Work:

P-Code	Product Family **Trad. LDS**	Quantity	Std. Price	Unit Price	Amount
637	Tabs (Custom)	784.00	0.2000	0.2000	$156.80
				Product Family Total:	$156.80
				Grand Total:	**$685.48**

Signature: _____ Date: _____

APPROVE REJECT (Circle one)

Reason: _____

RECEIVED
AUG 31 2010

Pricing- revised 4/7/10

IKON Document Efficiency At Work.
A RICOH COMPANY

Job is to be picked up in Hampton NH no later than April 15th 4:00PM and returned on April 20th no later than 12:00 PM.

Job scope is to reproduce three volumes of binders printed all black and white and single sided.

1. Each volume consisting of roughly 300 pages with 50 custom printed tabs per 3 Binder Set.
2. Each volume to be put into a binder provided by Unitil on April 15th.
3. Cover and Spine inserts provided by Unitil (please provide a few extra just in case) by April 15th.
4. 900 impressions and 50 tabs inserted into three binders; reproduced 28 times

Total counts

- 25,200 b/w Impressions (estimate)
- 1,400 Tabs
- 50 custom tab typesettings
- 84 Customer provided binders

Negotiated lower rate from $.045 to $.035

Black and white impression cost = $.035/impression $882
Typeset: $1.00 per Master Tab $50.00
Tab Printing: $.20/Tab $280.00
Labor for Cover and Spine Inserts: $30/hour- Guaranteed not to exceed 2 hours. $60.00

P/U & Delivery: No Charge

Estimated Total $1272.00

Signature [signature] Date 4-8-10

Pricing

IKON Document Efficiency At Work.®
A RICOH COMPANY

Job is to be picked up in Hampton NH no later than April 15th ~~4:00~~PM and returned on April 20th no later than 12:00 P.M. 4:00pm

Job scope is to reproduce three volumes of binders printed all black and white and single sided.

1. Each volume consisting of roughly 300 pages with ~~52~~ custom printed tabs per ~~volume.~~ set
2. Each volume to be put into a 3 inch binder. 50
3. 900 impressions and ~~156~~ tabs with 3 binders reproduced 28 times 50

Total counts

- 25,200 b/w impressions (estimate)
- ~~4,368~~ Tabs 1400
- 50 ~~156~~ custom tab typesettings
- 84 3" binders Unitil will provide
- 84 color page inserts (binder covers) + spines - Unitil will provide

$.035/impression

Black and white impression cost = ~~$.045~~/impression

Typeset: $1.00 per Master Tab

Tab Printing: $.20/Tab

3" Binder: $8.00/ Binder Unitil will provide the

2" binder: $6.00/Binder Binders

(Color Cover Insert) + Spine insert $.35/Cover → Unitil will provide the spine + cover to insert

P/U & Delivery: No Charge

~~No Spine Insert Included~~

4/7/10

Tom,

Please revise our quote as discussed per our phone conversation today.

Thx
Jane Martin
603-773-6469

Pricing

IKON Document Efficiency At Work.®
A RICOH COMPANY

4:00 PM

Job is to be picked up in Hampton NH no later than April 15th 1:00PM and returned on April 20th no later than 12:00 PM.

Job scope is to reproduce three volumes of binders printed all black and white and single sided:

1. Each volume consisting of roughly 300 pages with 52 custom printed tabs ~~per volume~~. set
2. Each volume to be put into a 3 inch binder.
3. 900 impressions and 156 tabs with 3 binders reproduced 28 times

Total counts

- 25,200 b/w impressions (estimate)
- ~~4,368 Tabs~~ 1400 tabs Total about 50 per book/set
- 156 custom tab typesettings 50 per [redacted] set
- 84 3" binders Unitl will provide
- 84 color page inserts (binder covers) + 84 spines

.035 $882 per tom Perry 4/7/10 3:10PM

Black and white impression cost = $.045/impression $1134.00 Labor + Production + paper

Typeset: $1.00 per Master Tab $50.00 based on # of tabs est = 50

Tab Printing: $.20/Tab $280.00 based on total # of tabs (50 x 28 copies = 1400 tabs)

3" Binder: $8.00/Binder Unitl will provide $0.00

2" binder: $6.00/Binder " " $0.00

(Color Cover Insert): $.35/Cover $30.00 per hour Cover + spine 2 hrs or less

P/U & Delivery: No Charge

~~No Spine Insert Included~~

$1272.00

Total = $1524.00

Signature: [signature] Date: 4-7-10

Martin, Jane

From: Martin, Jane
Sent: Monday, April 12, 2010 8:38 AM
To: 'Perry, Tom'
Cc: Martin, Jane
Subject: Update - Order Confirmation - Regulatory Copy Project
Importance: High

Good morning, Tom,

Late Friday, I learned that the number of copies that we need have been reduced by half. We only need 14 copies (originally 28). Everything else will remain the same.

Please let me know if we have any questions.

Thanks,
Jane

From: Perry, Tom [mailto:tperry@IKON.com]
Sent: Thursday, April 08, 2010 9:25 AM
To: Martin, Jane
Cc: Brown, Charles B; Langevin, Peter
Subject: RE: Order Confirmation - Regulatory Copy Project

Thanks Jane!

We'll be there on Thursday at 4PM.

Tom

THOMAS S. PERRY | SALES MANAGER - NEW ENGLAND AREA
IKON | Document Efficiency at Work | A RICOH Company
3 Center Plaza, Suite 220 | Boston, MA 02108
p. 617.371.1300 | c. 617.590.9391| f. 617.371.1310 | TPerry@IKON.com

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From: Martin, Jane [mailto:martin@unitil.com]
Sent: Thursday, April 08, 2010 9:15 AM
To: Perry, Tom
Cc: Martin, Jane; Agel, Jacquie; Stewart, Fred
Subject: Order Confirmation - Regulatory Copy Project

Hi Tom,

This is to confirm pricing and job specifications (see attached price quote) for the Regulatory copy project that will be picked up on Thursday, April 15 @ Unitil in Hampton, NH.

Attached are directions to our facility. When Ikon arrives, they can park in the designated spaces in front of the main entrance of the building and ask for me.

Please let me know if you have any questions.

Thank,

Jane

<<Regulatory Copy Project Quote 4-8-10.pdf>> <<Directions to Unitil Corporate Headquarters.doc>>

Jane Martin

Administrative Services Coordinator

Unitil Service Corp.

6 Liberty Lane West

Hampton, NH 03842

(603) 773-6469

UES Rate Case

BOS - Boston, MA

IKON Document Efficiency At Work.
A RICOH COMPANY

04/16/2010

Customer Billing Summary

IMS-N NEW ENGLAND

SO-1004-0425 **IMS-N NEW ENGLAND**
Ordered By: JANE MARTIN
Revenue Type: On-Sites
InterCompany: Not Inter-Company

Order Date: 04/15/2010
DueDate: 04/30/2010 19:00:

Job Description: ON-SITE JOB
Client Ref 1: Unitil
Client Ref 2: On-Site Copy Labor
Client Ref 3:
Priced At: Standard Intercompany Discount [0.00 %]

Commission:
LOCAL Dave Driben

Vended Work:

Final Checked Work:

P-Code	Product **On-Site**	Quantity	Std. Price	Unit Price	Amount
3049	On Site CI - (Per Hr) Labor	16.00	29.0000	29.0000	$464.00
3063	On Site CI - Expensed Car/Truck Rental	2.00	71.0000	71.0000	$142.00
				Product Family Total:	$606.00
				Grand Total:	**$606.00**

Signature: Date:

APPROVE REJECT (Circle one)

Reason:

RECEIVED
AUG 31 2010

Martin, Jane

From: Perry, Tom [tperry@IKON.com]
Sent: Wednesday, April 07, 2010 4:25 PM
To: Martin, Jane
Subject: RE: IKON response to Unitil

Thanks Jane! Rick will be there on Tuesday at 8AM

THOMAS S. PERRY | **SALES MANAGER - NEW ENGLAND AREA**
IKON | Document Efficiency at Work | A **RICOH** Company
3 Center Plaza, Suite 220 | Boston, MA 02108
p. 617.371.1300 | c. 617.590.9391| f. 617.371.1310 | TPerry@IKON.com

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From: Martin, Jane [mailto:martin@unitil.com]
Sent: Wednesday, April 07, 2010 4:13 PM
To: Perry, Tom
Cc: Martin, Jane; Stewart, Fred; Agel, Jacquie
Subject: RE: IKON response to Unitil

Hi Tom,

Per our phone conversation this afternoon, we would like hire Rick Tillotson for Tuesday, 4/13 and Wednesday, 4/14. However, if we need him for an extra day, I will let you know by the end of the day Tuesday.

Hourly rate is $29.00/hr and car rental is $71.00/per day. We will schedule him for a ½ hour lunch break and incorporate two additional 15 minute breaks.

He would need to park in our employee parking lot which is just beyond the main entrance of the building and enter through the main entrance. When he arrives, he can ask for me. Attached are driving directions to our office.

If you have any questions, please let me know.

Thanks,
Jane

From: Perry, Tom [mailto:tperry@IKON.com]
Sent: Wednesday, April 07, 2010 11:25 AM
To: Martin, Jane

Cc: Langevin, Peter; Brown, Charles B
Subject: RE: IKON response to Unitil

Hi Jane,

Thanks for your interest in us providing temporary skilled graphics/production help.

We can provide an experienced graphics/production person with hands on familiarity with the Canon 7200 family (Although not the 7200 directly, we use the 105) and the Konica Minolta CP550. I've included a brief bio on him below.

He would report to you at 8AM and leave at 5PM for 4 days. He would need two 15 minute breaks during the day and one 30 minute lunch break as well as open access to restroom facilities and a break area.

The cost would be as follows

$29/hour with 8 hours per day. No pro-rated days
Pass through transportation charge (We have not uplifted it) would be a flat $280 for the four day period.
He would also need access to a parking spot for employees at your site.

Rick Tillotson has been with the IKON Graphics Department for the past three and half years. Rick is known for his quiet professionalism. His formal education is in Graphic Design, using color and BW copiers on a daily basis. Rick deals daily with running outsourced jobs for IKON's many graphic/ production customers. He is also skilled in the following programs: Adobe Creative Suite 4 (Photoshop, Illustrator, & InDesign), Microsoft Office (Word, Excel, & Powerpoint). Rick has been trained annually in handling confidential information including HIPAA, HITECH, SARBOX, FERPA etc.

Thanks

Tom

THOMAS S. PERRY | **SALES MANAGER - NEW ENGLAND AREA**
IKON | Document Efficiency at Work | A **RICOH** Company
3 Center Plaza, Suite 220 | Boston, MA 02108
p. 617.371.1300 | c. 617.590.9391| f. 617.371.1310 | TPerry@IKON.com

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From: Martin, Jane [mailto:martin@unitil.com]
Sent: Wednesday, April 07, 2010 8:21 AM
To: Perry, Tom
Subject: RE: IKON response to Unitil
Importance: High

Pete,

I need to discuss pricing on the outsourced copy project. I have some questions.

I also need hourly pricing for a temp. I need to get moving on this ASAP. **This is my top priority.**

I would like the temp to come in here on Tuesday 4/13 – 4/16. Pricing needs to be competitive as well.

Please let me call me @ 603-773-6469.

Thanks,
Jane

From: Perry, Tom [mailto:tperry@IKON.com]
Sent: Tuesday, April 06, 2010 5:27 PM
To: Martin, Jane
Cc: Brown, Charles B; Langevin, Peter; Driben, David
Subject: IKON response to Unitil

Hi Jane,

It was a pleasure to speak with you today.

Please find attached the following information per your request.

1) Overall presentation of who we are. I've included a section on the closing binder product
2) Contingency Overflow presentation that talks about our capability and security
3) Corporate Brochure on Security
4) Pricing Page

Please call me with any questions.

Thanks

Tom

THOMAS S. PERRY | **SALES MANAGER - NEW ENGLAND AREA**
IKON | Document Efficiency at Work | A **RICOH** Company
3 Center Plaza, Suite 220 | Boston, MA 02108
p. 617.371.1300 | c. 617.590.9391| f. 617.371.1310 | TPerry@IKON.com

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Tab 10

Unitil

Batch: 108804327UPS
Requisition: 63978
Invoice: 041061150
ACH

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
UNION LEADER CORP
CIRCULATION DEPT
PO BOX 9513
MANCHESTER , NH 03108-9513

Order Date:	Requisitioner:
5/28/2010	Joanne Robbins

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	DE 10-055 Notice of Publication UES Rate Case	N	102000001820307		$480.89	EA	$480.89

Invoice Total: $480.89

Invoice Number: 041061150 **Invoice Amount:** $480.89
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Gary Epler 6/9/2010

AP Notes: UES 2010 Rate Case	
Vouchered by:	JV
Return Check to:	Payee
Voucher Month:	June

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	2 Advertiser/Client Name
04/2010	UNITIL SERVICE CORP

23 Total Amount Due	*Unapplied Amount	3 Terms of Payment
2523.02		

21 Current Net Amount Due	22 30 Days	60 Days	Over 90 Days
480.89	2042.13	.00	.00

4 Page Number	5 Billing Date	6 Billed Account Number	7 Advertiser/Client Number
1	04/30/10 LG L	61150 LEGAL.	61150

8 Billed Account Name and Address

UNITIL SERVICE CORP
ATTN JOANNE ROBBINS
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
		BALANCE FORWARD				2042.13
04/29/10	466757 LEGL	PUBLIC UTILITIES-DE10-UL JOANNE ROBBINS	1X 18.25 18.25	1 26.35	480.89	480.89

RECEIVED
JUN
ACCOUNTS

Please Return Lower Portion With Payment

Due date: 05/15/10

Statement of Account - Aging of Past Due Amounts

21 Current Net Amount Due	22 30 Days	60 Days
480.89	2042.13	0.00

Over 90 Days	*Unapplied Amount	23 Total Amount Due
0.00		2523.02

UNION LEADER CORPORATION
(603) 668-4321

10 20 00 00 182 0307 (63978) 5/28/10 JLR

* UNAPPLIED AMOUNTS ARE INCLUDED IN TOTAL AMOUNT DUE

24 Invoice Number	25 Advertiser Information				
	1 Billing Period	6 Billed Account Number	7 Advertiser/Client Number	2 Advertiser/Client Name	
041061150	04/2010 LG L	61150	61150	UNITIL SERVICE CORP	

12000000611501 043010 00000000000000002 00000252302

Tab 11

Unitil

Batch: 108804709UPS
Requisition: 67585
Invoice: 081410-627
ACH

Ship To:

Bill To:
Unitil Energy Systems

Ordered From:
CURRAN LOGISTICS LLC
PO BOX 910
GREENLAND, NH 03840

Order Date:	Requisitioner:
8/30/2010	Catherine MacArthur

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
				---------- Allocation ----------				
1	1	081410-627	N	102000001820307		$93.10	EA	$93.10
						Invoice Total:		$93.10

Invoice Number: 081410-627 **Invoice Amount:** $93.10
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Gary Epler 8/31/2010

AP Notes: UES Rate Case DE 10-055	
Vouchered by:	
Return Check to:	Payee
Voucher Month:	Sept

Curran Logistics LLC

P. O. Box 910
Greenland, NH 03840

Invoice

Date	Invoice #
8/14/2010	081410-627

Bill To
Unitil 6 Liberty Way West Hampton, NH 03842 Attention: Accounts Payable

RECEIVED
SEP - 1 2010
ACCOUNTS PAYABLE

Terms	Due Date
Net 15	8/29/2010

Item	Description	Serviced	Shipper N#	No. of Pieces	Rate	Amount
courier	Pick up at 6 Liberty Lane, Hampton, NH and deliver to NHPU, 21 South Fruit St. Concord, NH and the Office of Concumer Advocate, 21 South Fruit St, Concord, NH	8/13/2010	12511/12512	2	83.50	83.50
Fuel Surcharge	Fuel Surcharges @11.5%				9.60	9.60
	VES Rate Case					

Total	$93.10
Payments/Credits	$0.00
Balance Due	$93.10
Customer Total Balance	$93.10

Phone #	E-mail	Web Site
603-433-9009	bcurran@curranlogistics.com	www.curranlogistics.com

10 20 00 00 182 0307 8-30-2010 CM 67585

9/2

Unitil

Batch: 128804709UPS
Requisition: 67588
Invoice: 082110-633
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:	Requisitioner:
8/30/2010	Catherine MacArthur

Line	Qty	Description	Tax	Acct Num (Allocation)	A-W-C	Dist. Amount	Unit	Sub
1	1	082110-633	N	102000001820307		$124.97	EA	$231.44
				200000001820334		$46.47		
				200000001820335		$60.00		
						Invoice Total:		$231.44

Invoice Number: 082110-633 **Invoice Amount:** $231.44
Releasing Group: N/A **Receiving Group:** N/A
Approvals:
1 - Gary Epler 8/31/2010

AP Notes:	
Vouchered by:	
Return Check to:	Payee
Voucher Month:	Sept

Curran Logistics LLC

P. O. Box 910
Greenland, NH 03840

Invoice

Date	Invoice #
8/21/2010	082110-633

Bill To
Unitil 6 Liberty Way West Hampton, NH 03842 Attention: Accounts Payable

RECEIVED
SEP - 1 2010
ACCOUNTS PAYABLE

Terms	Due Date
Net 15	9/5/2010

Item	Description	Serviced	Shipper N#	No. of Pieces	Rate	Amount
Unitil	Pick up at 6 Liberty Lane, Hampton, NH and deliver to IKON Office Solutions, Boston, MA (per Megan)	8/18/2010 Rate Rate Case = 106.47	12209	1	95.00	95.00
courier	Pick up at 6 Liberty Lane, Hampton, NH and deliver to NHPU, 21 South Fruit ST, Concord, NH, 2nd drop to Office of Consumer Advocate, 21 South Fruit St, Concord, NH(per Cathy)	8/19/2010 YES Rate case =	12521/12522 124.97	4	113.50	113.50
Fuel Surcharge	Fuel Surcharges @11%				22.94	22.94

Total	$231.44
Payments/Credits	$0.00
Balance Due	$231.44
Customer Total Balance	$324.54

10 20 00 00 182 03 07 $124.97

20 00 00 00 182 03 34 $46.47

20 00 00 00 182 03 35 $60.—

8/30/2010 CW

67588

Phone #	E-mail	Web Site
603-433-9009	bcurran@curranlogistics.com	www.curranlogistics.com

5/10

Unitil

Batch: 128904158UPS
Requisition: 57813
Invoice: 3134635393
Service PO
62394

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:
STAPLES BUSINESS ADVANTAGE
DEPT BOS
PO BOX 415256
BOSTON , MA 02241-5256

Order Date:	Requisitioner:
1/11/2010	Jane Martin

Line	Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
17	1	UES Electric Rate Case Costs	N	102000001820307		$911.39	EA	$911.39

Invoice Total: $911.39

Invoice Number: 3134635393 **Invoice Amount:** $911.39
Releasing Group: USC **Receiving Group:** N/A
Approvals:
1 - Jacquie Agel 1/11/2010
2 - George Long 1/11/2010

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

PO# 62394-1
(mw) 5/6/10

INVOICE DATE	CUSTOMER	SUMMARY INVOICE
4/03/10	BOS 1005331	8015159834
PLEASE PAY BY	**TERMS**	**AMOUNT DUE**
5/03/10	Net 30 Days	4,621.98

INVOICE DETAIL

Staples Business Advantage, 500 Staples Drive, Framingham, MA 01702 Federal ID #:04-2896127

UNITIL/UNITIL SVC CORP
JANE MARTIN
6 LIBERTY LANE WEST
HAMPTON, NH 03842-1720

UNITIL/SERVICE CORP % JANE MARTIN
ATTN: MEGAN WALLACE
6 LIBERTY LN WEST
DLV HR: 8AM-4:30PM
GO TO FRONTDESK B/4 DLV TO DOCK
HAMPTON, NH 03842-1720

Bill to Account: 1002269

Ship to Account: LIBERTY6

Budget Ctr:
P O Number: 03/25/10-USC
Ordered by: MEGAN WALLACE

Release:
Job:

Invoice Number: 3134635393
Order: 7061257247-000-001
Order Date: 3/25/10

Order Line	Item Number	Description	Order Qty	B/O Qty	Unit Meas	Ship Qty	Unit Price	Extended Price
1	070771 REG FILING	DIVIDER NON-LAM WHITE 5 TAB	7		BX	7	19.23	134.61
2	520122 REG FILING	RTS 807723 BINDER VIEW 3 WE	120		EA	120	5.99	718.80
3	ESS12705 REG FILING	REPORT COVER SIDE BND LTR GY	12		EA	12	3.69	44.28
4	466011 REG FILING	LABEL-LASER PRT 1/2 X 1 3/4 WE	1		PK	1	6.51	6.51
5	678831 REG FILING	PASTELS 8.5X11 GRAY PAPER RM	1		RM	1	7.19	7.19

Freight:	**.00**	**Tax:(.0000 %)**	**.00**	**Sub-Total:**	**911.39**
				Total:	**911.39**

Customer Service inquiries # 800-462-6116 Invoice Payment Inquiries 888-753-4102
Make checks payable to Staples Business Advantage, Dept BOS PO Box 415256, Boston MA 02241-5256

0003466-0002000-0000009

Your Order Status

- Click **'Print This Page'** to print this page for your records.
- Click **'Back'** to go to the previous page.

Back | Print This Page

Order Status:	**Pending Supervisor Approval**	Ship To:	**Megan Wallace** **UNITIL** **6 LIBERTY LN WEST** **DLV HR: 8AM-4:30PM** **GO TO FRONTDESK B/4 DLV TO DOCK** **HAMPTON, NH 038421720** **USA**
Approver:	**Jane Martin (Supervisor)**		
Order No:	**7061257247**		
Order Date:	**03/25/2010**		
Ordered By:	**Megan Wallace**		
PO:	**03/25/10-USC**		

Item Status	Expected Delivery Date	Customer's Item Number	MFR Item No.	UOM/Qty	Your Price	Qty	Packing Slip Note	Item Total
Avery Plain-Tab Dividers Nonlaminated Tabs, White, 5-Tab, 36/Bx Staples Item No. 070771 **On Contract**								
		070771	AVE11506	BX/36	$19.23	7	Reg Filing	$134.61
Simply® Economy Round-Ring View Binder, White, 3" (Ring Diameter) Staples Item No. 520122 **On Contract**								
		520122	18049	EA/1	$5.99	120	Reg Filing	$718.80
Esselte PressGuard® Report Cover with 2-Piece Fastener, 11 x 8 1/2, Gray Staples Item No. ESS12705								
			ESS12705	EA/1	$3.69	12	Reg Filing	$44.28
Avery White Return Address Laser Labels, 1/2" x 1 3/4", 80 Labels Per Sheet, 2,000/Pk Staples Item No. 466011 **On Contract**								
		466011	AVE5267	PK/2000	$6.51	1	Reg Filing	$6.51
Staples® Pastels 30% Recycled Colored Copy Paper, 8 1/2" x 11", 20 lb., Gray, 500 Sheets/Rm Staples Item No. 678831 **On Contract**								
		678831	STP14785	RM/500	$7.19	1	Reg Filing	$7.19

Subtotal: $911.39

Total: $911.39

STAPLES
that was easy.

To reach Customer Service,
please dial (877)826-7755.

REFER TO THIS ORDER NO. FOR ALL INQUIRIES

CUSTOMER NO.	SHIP DATE	ORDER NO.
0001005331	3/25/10	7061257247-000001
PURCHASE ORDER NO.		RELEASE NO.
03/25/10-USC		
COST CENTER		REQUISITIONER

Staples Business Advantage

SHIP TO
UNITIL/SERVICE CORP % JANE MARTIN
MEGAN WALLACE
6 LIBERTY LN WEST
DLV HR: 8AM-4:30PM
GO TO FRONTDESK B/4 DLV TO DOCK
HAMPTON, NH 03842-1720
Contact: (603) 773-6467 - MEGAN WALLACE

SOLD TO
UNITIL/UNITIL SVC CORP
6 LIBERTY LANE WEST
HAMPTON, NH 038421720

SHIPPING LOCATION: Putnam, CT FC

CARRIER / ROUTE: HAM/COU /13

TOTAL PACKAGES: MULTI

PAGE: 1

SPECIAL INSTRUCTIONS
DLV HR: 8AM - 4:30PM, GO TO FRONT DESK BEFORE DELIVERING TO DOCK

Line	ITEM NUMBER	ITEM DESCRIPTION / MODEL NUMBER	UNIT MEAS.	QTY. ORDERED	QTY. SHIPPED	B/O qty		
1	070771 REG FILING	DIVIDER NON-LAM WHITE 5 TAB /11506	BX	7	7	0		
	********** Your opinion means everything to us. If we can make your Staples experience even easier, we want to know. Please take our survey at WWW.SURVEYFORSTAPLES.COM Survey code 7061257247. Thank you. **********							
2	520122 We will ship the balance of your order as soon as possible. REG FILING	RTS 807723 BINDER VIEW 3 WE /05741	EA	120	0	120		
3	ESS12705 REG FILING	REPORT COVER SIDE BND LTR GY /12705	EA	12	12	0		
4	466011 REG FILING	LABEL LASER PRT 1/2 X 1 3/4 WE /05267	PK	1	1	0		

THIS IS NOT AN INVOICE

Staples News & Previews

PAYMENT METHOD: TERMS: TOTAL VALUE OF ORDER:

Continued...

Thank You For Your Order! Staples,Inc.

Attachment 3
Tab 11

Redacted
Page 9 of 9

STAPLES
that was easy.

To reach Customer Service, please dial (877)826-7755.

REFER TO THIS ORDER NO. FOR ALL INQUIRIES

CUSTOMER NO.	SHIP DATE	ORDER NO.
0001005331	3/25/10	7061257247-000001

PURCHASE ORDER NO.	RELEASE NO.
03/25/10-USC	
COST CENTER	**REQUISITIONER**

Staples Business Advantage

SHIPPING LOCATION: Putnam, CT FC

CARRIER / ROUTE: HAM/COU /13

TOTAL PACKAGES: MULTI

PAGE: 2

SHIP TO
UNITIL/SERVICE CORP % JANE MARTIN
MEGAN WALLACE
6 LIBERTY LN WEST
DLV HR: 8AM-4:30PM
GO TO FRONTDESK B/4 DLV TO DOCK
HAMPTON, NH 03842-1720
Contact: (603) 773-6467 - MEGAN WALLACE

SOLD TO
UNITIL/UNITIL SVC CORP
6 LIBERTY LANE WEST
HAMPTON, NH 038421720

SPECIAL INSTRUCTIONS
DLV HR: 8AM - 4:30PM, GO TO FRONT DESK BEFORE DELIVERING TO DOCK

Line	ITEM NUMBER	ITEM DESCRIPTION / MODEL NUMBER	UNIT MEAS.	QTY. ORDERED	QTY. SHIPPED	B/O qty		
5	578831 REG FILING	PASTELS 8.5X11 GRAY PAPER RM /073050	RM	1	1	0		

Need to return an item? Call Customer Service to process your return.
Or Simply login to www.StaplesLink.com, click Order Management and Returns.

THIS IS NOT AN INVOICE

Staples News & Previews

Check your order status on www.StaplesLink.com. Click My Order Status under Order Management.

PAYMENT METHOD: TERMS: TOTAL VALUE OF ORDER:

Thank You For Your Order! Staples,Inc.

Attachment 4

Unitil Energy Systems, Inc.
Docket No. DE 10-055
PUC Staff Information Requests – Set 1

Received: May 14, 2010 Date of Response: May 21, 2010
Request No. Staff 1-10 Witness: Mark H. Collin

Request

Reference Collin testimony, page 54, lines 16-18. Please provide copies of each of the RFPs issued for legal counsel and consultants.

Response:

A copy of the RFP for legal counsel is provided as Attachment Staff 1-10-A.

A copy of the RFP for consultants is provided as Attachment Staff 1-10-B.

UNITIL ENERGY SYSTEMS, INC.
CONFIDENTIAL REQUEST FOR PROPOSALS
FOR RATE CASE LEGAL SERVICES
January 26, 2010

INTRODUCTION

Unitil Energy Systems, Inc. ("UES" or "Company"), is seeking responses to this Request for Proposals ("RFP") to provide UES with legal services for an electric rate case filing, which it currently intends to present to the New Hampshire Public Utilities Commission ("Commission") on or about the second quarter of 2010. Bidders must respond with a proposal to provide services for the electric filings.

Questions regarding this RFP should be directed to:
Gary Epler, Chief Regulatory Counsel, Unitil Service Corp
603-773-6440
epler@unitil.com

BACKGROUND

UES provides retail electric service in the Capital and Seacoast regions of New Hampshire and surrounding communities. This includes electric distribution service to 72,500 customers in the communities of Allenstown, Atkinson, Boscawen, Brentwood, Canterbury, Chichester, Concord, Danville, Derry, Dunbarton, East Kingston, Epsom, Exeter, Greenland, Hampstead, Hampton, Hampton Falls, Hopkinton, Kensington, Kingston, Londonderry, Loudon, Newton, North Hampton, Pembroke, Plaistow, Salisbury, Seabrook, South Hampton, and Webster. UES is a wholly owned subsidiary of Unitil Corporation. Unitil Corporation's utility operating subsidiaries include Unitil Energy Systems, Inc., Fitchburg Gas and Electric Light Company, Inc., Northern Utilities, Inc. and Granite State Gas Transmission, Inc. Other subsidiaries include Unitil Service Corp., Unitil Resources, Inc. and its subsidiary Usource, LLC. Unitil Service Corp. provides a variety of administrative and professional services, including regulatory, financial, accounting, human resources, engineering, operations, technology and energy supply management services on a centralized basis to its affiliates.

SCOPE OF PROPOSED WORK

The chosen bidder (Winning Bidder) will have demonstrable qualifications to handle all the legal services described below. The Winning Bidder will assist UES in preparing the rate case filings for submittal to the Commission, as well as assist in the strategy for the development of testimonies, witness preparation, responses to discovery and overall case management. The filing will include prefiled, written testimony and documentation supporting the Company's request to establish new rates based on cost-of-service principles and precedent established by the Commission. Such documents will include, but not be limited to, pre-filed testimony, tariffs and supporting schedules

and workpapers addressing the Company's calculations relating to proposed revenue requirements, cost-of-service, employee compensation, capital investments, depreciation, cost allocation and return on equity. The filings may also include a proposed decoupling mechanism and performance based ratemaking plan. Additional assistance during the rate case will include but not be limited to review of responses to data requests, review and analysis of intervenor testimony, support with preparation of rebuttal testimony, advice and counseling during any settlement negotiations, representation during hearings, pre-hearing preparation, direct and cross-examination of witnesses, the preparation of any required motions and briefs, assistance with appeal or rehearing, and such other legal related tasks as may arise during the course of the proceeding.

The Winning Bidder must have extensive experience and knowledge about the practice and precedent at the Commission. The Winning Bidder must fully understand Commission requirements (both procedural and substantive), precedents and standard of review in order to be able to review and edit the filing documents, and present and adjudicate the Company's cases at the Commission.

FEE STRUCTURE

Proposals shall include the following:

1. State the rates at which the services of partners, associates, and non-attorney law clerks, paralegals, or other paraprofessionals would be provided to UES. Include:

(a) For each attorney whose resume is provided in response to EVALUATION CRITERIA below, your normal hourly rate and the hourly rate you propose to charge UES.

(b) For each applicable category of billable, non-attorney personnel including law clerk, paralegal, or other paraprofessional, your normal hourly rate and the hourly rate you propose to charge UES.

(c) A schedule of all out-of-pocket disbursements which you anticipate will result in a charge to UES and the rate for each. Note that UES expects that disbursements will be charged at the firm's actual out-of-pocket cost, without mark-up.

In responding to this item, provide the following, in respondent's order of preference: (i) a single hourly rate for all partners and a separate single hourly rate for all associates; (ii) a blended hourly rate for all partners and associates; and (iii) the individual hourly rates for each partner and each associate. Note that clerical support costs are to be included in the law firm's hourly rates for attorneys and paraprofessionals.

2. In addition, each firm is encouraged, but not required, to propose any alternative fee structure deemed appropriate as a supplement to the fees requested above. **Failure to provide the required fee structure outlined in (1) above, will be deemed non-responsive.**

3. State any special considerations with respect to billing or payment of fees and expenses that your firm offers and that you believe would differentiate it from other respondents and make your firm's services more cost effective for UES. Please also state your willingness and ability to provide UES with timely monthly invoices for all services provided.

BILLING

Consistent with the requirements of the Commission, UES will require detailed hourly billing that will withstand the scrutiny of the Commission for rate case cost recovery. This means that bills should be detailed enough to justify cost recovery to the Commission while not divulging litigation work product, including the number of hours worked, the billing rate, and the specific nature of services performed (including whether services were performed for the gas division, electric division, or was common to both), and must be consistent with and conform to any Commission precedent regarding form and content, and the recoverability of such costs. All other out-of-pocket expenses, including cost of travel or travel-related expenses, telephone, duplication, and delivery costs ("Other Direct Costs") should be tracked and identified separately on bills. UES will remit payment on all appropriate invoices within thirty (30) days of receipt.

RESPONSE DUE DATE

You are the only representative from your firm to receive this RFP. UES will accept one response for consideration from your firm. Kindly respond by sending two, unbound copies of your detailed proposal to the following address on or before 5:00 p.m., Eastern Time, February 3, 2010.

RFP Response
Care of: Joanne Robbins
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842

In addition to the unbound copy of the proposal, UES requires one (1) Adobe electronic .pdf version (all on one file with book marking) of your completed response and pricing. This electronic file can be sent on CD ROM or e-mailed to robbins@unitil.com on or before the bid due date as stated above. USPS and overnight delivery of your proposal is encouraged. Proposals received after the due date will be returned unopened.

UES will not provide reimbursement for any costs or expenses incurred in connection with this RFP, including the costs of preparing and submitting a response, providing any additional information or attending an interview. All material that is submitted in response to this RFP will become the sole property of UES. UES expressly reserves the right to utilize any and all ideas submitted in the proposals received unless covered by legal patent or proprietary rights which must be clearly noted in the proposal submitted in response to the RFP. Interviews of the top-qualifying firms may be conducted at UES's discretion on a specific day or days to be disclosed later in the RFP process. All top-qualifying respondents will be notified of the exact interview date(s) in advance.

In the event you decide not to respond to this RFP, please give notice of your decision to Gary Epler via telephone (603-773-6440) or email (epler@unitil.com) on or before 5 p.m., Eastern Time, January 29, 2010.

EVALUATION CRITERIA

Each response to this RFP will be evaluated against the following six criteria: (1) corporate capability, including overall corporate abilities, and corporate experience with similar issues; (2) project team capability, including qualifications of the proposed project staff, and qualifications of the proposed project staff in the above-described subject matter; (3) proposal quality; (4) pricing; (5) a commercial review, including both minor and major commercial impediments (e.g. conflicts of interest, etc.).; and (6) interviews, if conducted.

Accordingly, to facilitate our review, the proposal should include in concise but adequate detail the following information:

- Description of the legal services which your firm could provide to UES;
- Corporate capabilities and experience on similar projects in other jurisdictions and before the Commission;
- A proposed project staff, including lead attorney and services expected to be provided by each attorney;
- The experience of the project team (not the firm) and resumes which indicate the location of each individual;
- Identification and discussion of any actual or potential conflict of interest your firm might have in providing services to UES;
- Each firm must certify in writing that its representation of UES will not create any conflict of interest involving that firm;
- Identification of any past, pending or threatened litigation or administrative or state ethics board or similar body proceedings to which you or your partners are a party and which would either materially impair your ability to perform the services described herein, or, if decided in an adverse manner, materially adversely affect the financial condition of your firm.
- Proposed pricing.

ADDITIONAL PROPOSAL INSTRUCTIONS AND CONDITIONS

A. Limitations

1. This RFP does not commit UES to award a contract, pay any costs incurred in the preparation of a response, or procure or contract for services of any kind whatsoever. UES reserves the right, in its sole discretion, to accept or reject any or all responses as a result of the RFP, to negotiate with any or all firms considered, or to cancel this RFP in whole or in part. UES reserves the right to request additional information from all respondents.

2. Respondents may be requested to clarify the contents of their proposal. Other than to provide such information as may be required by UES, no respondent will be allowed to alter its proposal or to add new information after the RFP due date.

3. Respondents may be required to participate in negotiations and to submit any price, technical or other revisions to its proposal which may result from such negotiations.

4. All material submitted in response to this RFP will become the sole property of UES, except as noted above.

5. All information provided by UES in this RFP or subsequent verbal or written communications shall be considered confidential and for express use only in connection with the preparation of the RFP response. Bidders may not use, disclose, or duplicate this RFP or any information contained herein for any purpose other than responding to this RFP. Your firm's responses to this RFP will be treated in a confidential manner and will be filed under confidential cover if requested during discovery.

B. Proposal Submission.

1. Proposals must include a cover letter indicating the mailing address of the office from which the proposal is submitted, the name and email address of the individual who will represent the firm as the primary contact person for the proposal, and the telephone and facsimile numbers of the primary contact person.

2. Non-responsive proposals include, but are not limited to, those that:
(a) are irregular or not in conformance with RFP requirements and instructions;
(b) are conditional, incomplete, indefinite or ambiguous;
(c) are intended to accomplish only part of the overall work;
(d) have no signature or an improper one; or
(e) are not submitted on time or are submitted at any time via facsimile.

UES may waive minor informalities or irregularities in a proposal that are merely a matter of form and not substance and the correction of which would not be prejudicial to other proposals.

C. Administrative Specifications

1. All proposals must be irrevocable for 90 days and signed by an authorized officer of the firm.

2. The Winning Bidder(s) must agree to provide UES with audit access on request during the term of the contract and for 2 years thereafter.

3. UES, at any time, in its sole discretion, may terminate its contract with the Winning Bidder(s), or postpone or delay all or any part of the contract, upon written notice.

4. All bidders are obligated to update any changes in their proposal prior to the proposal due date.

D. Addenda: Errors and Omissions

1. If a respondent discovers any ambiguity, conflict, discrepancy, omission or other error in this RFP, immediately notify Gary Epler via email (epler@unitil.com) of such error and request clarification or modification to the document.

2. Should UES find it necessary, modification to the RFP will be made by addenda.

3. If a respondent fails to notify UES of a known error or an error that reasonably should have been known prior to the final filing date for submission, the respondent shall assume the risk. If awarded the contract, the respondent(s) shall not be entitled to additional compensation or time by reason of the error or its late correction.

CONTRACT APPROVAL

UES' selection of Winning Bidder(s) shall not be binding until it has been approved by Unitil Corporation's Chief Financial Officer.

UNITIL ENERGY SYSTEMS, INC.

CONFIDENTIAL REQUEST FOR PROPOSALS

FOR RATE CASE STUDIES

INTRODUCTION

Unitil Energy Systems, Inc. ("Unitil" or "Company") is seeking responses to this Request for Proposals ("RFP") to provide Unitil with expert assistance in preparing several studies for an electric rate case filing, which it currently intends to present to the New Hampshire Public Utilities Commission ("Commission") on or about April 15, 2010, based on test year costs for the 12-month period ending December 31, 2009. As described below under Scope of Work, the Company is seeking assistance in four areas. You may submit single bid(s) on any area and/or provide a combined bid on any or all areas. Combined bids must still be broken down between each area however. Bidders providing combined bids are also encouraged to provide single stand-alone bids as combined bids will be considered "all or nothing" unless otherwise specified.

Questions regarding this RFP should be directed by email to:
Joanne Robbins, Paralegal, Unitil Service Corp.
robbins@unitil.com

BACKGROUND

Unitil provides electric distribution service to more than 72,500 customers in the Capital and Seacoast regions of New Hampshire, serving the 31 communities of Allenstown, Atkinson, Boscawen, Bow, Brentwood, Canterbury, Chichester, Concord, Danville, Derry, Dunbarton, East Kingston, Epsom, Exeter, Greenland, Hampstead, Hampton, Hampton Falls, Hopkinton, Kensington, Kingston, Loudon, Newton, North Hampton, Pembroke, Plaistow, Salisbury, Seabrook, South Hampton, Stratham, and Webster. Unitil is a wholly owned subsidiary of Unitil Corporation. Its utility operating affiliates include Unitil Energy Systems, Inc., Fitchburg Gas and Electric Light Company, Northern Utilities, Inc. and Granite State Gas Transmission, Inc. Other affiliates include Unitil Service Corp., Unitil Resources, Inc. and its subsidiary Usource, LLC. Unitil Service Corp. provides a variety of administrative and professional services, including regulatory, financial, accounting, human resources, engineering, operations, technology and energy supply management services on a centralized basis to its affiliates.

SCOPE OF PROPOSED WORK

This RPF includes the following scope of work in four areas:

1. Company Cost of Service Study, Allocated Cost of Service Study, Marginal Cost Study, and Rate Design:

The chosen expert ("Winning Bidder") will be responsible for developing and supporting the following comprehensive studies for the Company: (1) a Company cost of service study[1], (2) an allocated or accounting cost of service study (COSS), and (3) a long-run marginal cost study (MCS). The Winning Bidder will also be responsible for developing rate design. The Winning Bidder will fully understand these elements and their use in designing rates as well as the Commission's approved method of using each in determining the fairness and efficiency of the costs to serve each rate class, whether any cross-subsidies exist between rate classes, and the determination of its incremental costs to expand its services. This Scope of Proposed work shall also include 1) development of rates for part-night or midnight service for unmetered street or area lighting as required by House Bill 585 and 2) development of rates for a new outdoor lighting tariff option which will be offered to customers as Mercury Vapor lights are phased out. The rate design activity may also include the establishment of various administrative fees and charges.

2. Depreciation Study

The Winning Bidder will undertake a comprehensive depreciation study that will support the appropriate depreciation rates for Unitil. The Winning Bidder will fully understand and aid Unitil and its retained outside consultants in using all of the necessary components of the depreciation study as well as the Commission's method in determining the appropriate depreciation rate for all plant for electric distribution companies under the Commission's jurisdiction.

3. Cost of Capital

The Winning Bidder will advise Unitil on any necessary changes to its current mix of capital (e.g., appropriate balance between short-term and long-term debt). The Winning Bidder will also propose a variety of approaches to determining the appropriate cost of equity, including but not limited to the Discounted Cash Flow model, the Risk Premium model, the Capital Asset Pricing Model, and the Comparable Earnings Approach. The Winning Bidder will fully understand and aid Unitil in using each of these methods and the Commission's method of using each in determining the appropriate cost of equity capital for companies under its jurisdiction. The Winning Bidder will advise Unitil of factors that may affect the rate of return on equity that should be proposed. Consideration of the effect of decoupling on company risk, as described in DE 07-064 (Order dated January 16, 2009), is particularly pertinent to this RFP.

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[1] Defined as the "total cost of service" or "total revenue requirement" for distribution service. The development of the cost of service will require a pre-tax income statement that removes reconciling items such that base distribution remains. The Company will provide information and support for this breakdown and will also provide its excel models used in developing the company cost of service in its last rate case, if desired.

4. Revenue Decoupling and Other Pricing Alternatives

The Company is considering inclusion of a revenue decoupling proposal and alternative pricing mechanisms such as fixed variable based rate design. The Winning Bidder will be responsible for developing and supporting a comprehensive, revenue decoupling proposal and alternatives, including: (1) evaluation, preparation and support of a detailed revenue decoupling mechanism and alternatives and associated tariffs; (2) policy support for revenue decoupling and alternative mechanisms; (3) evaluation, preparation and support of features such as inflation and investment costs trackers to complement revenue decoupling and alternatives, and (4) support for the interrelationship between Company rate design proposals, as applicable.[2]

The Winning Bidder will be asked to evaluate the pros and cons of a variety of approaches to determining the appropriate model for Unitil. The Winning Bidder will fully understand and aid Unitil in using these approaches in determining the appropriate proposal for Unitil.

The Winning Bidder will then present to Unitil a complete and detailed report summarizing the evaluation of the alternative approaches, and include his or her recommendations regarding the appropriate proposal for Unitil.

Additional Scope of Work - All Four Areas

In addition to above, the Winning Bidder will present direct, prefiled testimony that will support their area of work or study, defend the methods used to determine the results, and the Company's position regarding these results, and will present a complete and comprehensive discussion as to how the chosen methods and models used to support the findings and recommendations will comport with Commission precedent.[3]

The Winning Bidder will be required to support his or her direct prefiled testimony with responses to information requests as may be issued by the Commission, the Office of the Consumer Advocate or other intervening parties; to assist in the interrogation of testimony as may be submitted by other parties to the proceeding (to support or to challenge the Company's proposal), which may include the filing of responsive testimony; to attend hearings for cross examination; to respond to in-hearing record requests; and, to assist in the drafting of the legal briefs submitted to the Commission.

FEE STRUCTURE AND TIMELINE

Based on the Scope of Proposed Work, each proposal should include completed Project Price Sheet(s), which are enclosed as Attachments 1 through 4. The attachments contain instructions as to the information required in submitting a completed proposal.

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[2] The Winning Bidder will consider the rate mechanism options in the Commission's January 16, 2009 Order in DE 07-064.

[3] Unitil will sponsor internal witness(s) for the "Company Cost of Service Study". The consultant will assist with drafting testimony.

In addition to this submittal, each bidder is required to prepare a schedule outlining the time required to accomplish the Scope of Proposed Work, and a date when the work can be completed.

Proposals shall be complete in order to avoid costs beyond the contract price. Each bidder shall, therefore, include all work which is indicated in the specification and which is normally considered a part of the type of work covered by the Scope of Proposed Work, whether or not such work is fully detailed.

BILLING

Consistent with the requirements of the Commission, Unitil will require detailed hourly billing that will withstand the scrutiny of the Commission for rate case cost recovery. This means that bills should be detailed enough to justify cost recovery to the Commission while not divulging litigation work product, and shall at a minimum include the number of hours worked, the billing rate, and the specific nature of services performed. All other out-of-pocket expenses, including cost of travel or travel-related expenses, telephone, duplication, and delivery costs ("Other Direct Costs") should be tracked and identified separately on bills. Unitil will remit payment on all appropriate invoices within thirty (30) days of receipt.

RESPONSE DUE DATE

You are the only representative from your firm to receive this RFP. Unitil will accept one response for consideration from your firm. Kindly respond by sending two, unbound copies of your detailed proposal to the following address on or before 5:00 p.m., Eastern Time, January 14, 2010.

RFP Response
Care of: Joanne Robbins
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842

In addition to the unbound copy of the proposal, Unitil requires one (1) Adobe electronic .pdf version (all on one file with book marking) of your completed response and pricing. This electronic file can be sent on CD ROM or e-mailed to robbins@unitil.com on or before the bid due date as stated above. USPS and overnight delivery of your proposal is encouraged. Proposals received after the due date will be returned unopened.

Unitil will not provide reimbursement for any costs or expenses incurred in connection with this RFP, including the costs of preparing and submitting a response, providing any additional information or attending an interview. All material that is submitted in response to this RFP will become the sole property of Unitil. Unitil expressly reserves the right to utilize any and all ideas submitted in the proposals received unless covered by legal patent or proprietary rights which must be clearly noted in the proposal submitted in response to the RFP. Interviews of the top-qualifying firms may be

conducted at Unitil's discretion on a specific day or days to be disclosed later in the RFP process. All top-qualifying respondents will be notified of the exact interview date(s) in advance.

In the event you decide not to respond to this RFP, please give notice of your decision to Joanne Robbins via telephone (603-773-6545) or email (robbins@unitil.com) on or before 5 p.m., Eastern Time, January 8, 2010.

EVALUATION CRITERIA

Each response to this RFP will be evaluated against the following seven criteria: (1) corporate capability, including overall corporate capabilities, and corporate experience with similar issues; (2) project team capability, including qualifications of the proposed staff, and qualifications of the proposed staff in the above-described subject matter; (3) the technical approach, including the response to the RFP requirements and proposed innovative approaches; (4) proposal quality; (5) pricing, including the proposed price for the work and proposed unit rates, including markup; (6) a commercial review, including both minor and major commercial impediments (e.g. conflicts of interest, etc.); and (7) interviews, if conducted.

Accordingly, to facilitate our review, the proposal should include in concise but adequate detail the following information:

- Corporate capabilities and experience on similar projects in other jurisdictions and before the Commission;
- A proposed project staff, including a Project Manager;
- The experience of the project team (not the firm) and resumes which indicate the location of each individual;
- Two or three references for similar projects and for the proposed Project Manager;
- Identification and discussion of any actual or potential conflict of interest your firm might have in providing services to Unitil;
- Each firm must certify in writing that its representation of Unitil will not create any conflict of interest involving that firm;
- A description of the technical basis for your approach to completing the project, including a narrative discussion of any proposed modifications to the Scope of Proposed Work;
- A work breakdown of project tasks and staff assigned to each task;
- An outline of the planned schedules and workpapers that will support the findings and recommendations;
- A proposed project schedule; and
- Completed Project Price Sheet (s) (See Attachments 1 through 4).

ADDITIONAL PROPOSAL INSTRUCTIONS AND CONDITIONS

A. Limitations

1. This RFP does not commit Unitil to award a contract, pay any costs incurred in the preparation of a response, or procure or contract for services of any kind whatsoever.

Unitil reserves the right, in its sole discretion, to accept or reject any or all responses as a result of the RFP, to negotiate with any or all firms considered, or to cancel this RFP in whole or in part. Unitil reserves the right to request additional information from all respondents.

2. Respondents may be requested to clarify the contents of their proposal. Other than to provide such information as may be required by Unitil, no respondent will be allowed to alter its proposal or to add new information after the RFP due date.

3. Respondents may be required to participate in negotiations and to submit any price, technical or other revisions to its proposal which may result from such negotiations.

4. All material submitted in response to this RFP will become the sole property of Unitil, except as noted above.

5. All information provided by Unitil in this RFP or subsequent verbal or written communications shall be considered confidential and for express use only in connection with the preparation of the RFP response. Bidders may not use, disclose, or duplicate this RFP or any information contained herein for any purpose other than responding to this RFP. Your firm's responses to this RFP will be treated in a confidential manner and will be filed under confidential cover if requested during discovery.

B. Proposal Submission.

1. Proposals must include a cover letter indicating the mailing address of the office from which the proposal is submitted, the name and email address of the individual who will represent the firm as the primary contact person for the proposal, and the telephone and facsimile numbers of the primary contact person.

2. Non-responsive proposals include, but are not limited to, those that:
(a) are irregular or not in conformance with RFP requirements and instructions;
(b) are conditional, incomplete, indefinite or ambiguous;
(c) are intended to accomplish only part of the overall work;
(d) have no signature or an improper one; or
(e) are not submitted on time or are submitted at any time via facsimile.

Unitil may waive minor informalities or irregularities in a proposal that are merely a matter of form and not substance and the correction of which would not be prejudicial to other proposals.

C. Administrative Specifications

1. All proposals must be irrevocable for 90 days and signed by an authorized officer of the firm.

2. The Winning Bidder(s) must agree to provide Unitil with audit access on request during the term of the contract and for 2 years thereafter.

3. Unitil, at any time, in its sole discretion, may terminate its contract with the Winning Bidder(s), or postpone or delay all or any part of the contract, upon written notice.

4. All bidders are obligated to update any changes in their proposal prior to the proposal due date.

D. Addenda: Errors and Omissions

1. If a respondent discovers any ambiguity, conflict, discrepancy, omission or other error in this RFP, immediately notify Joanne Robbins via email (robbins@unitil.com) of such error and request clarification or modification to the document.

2. Should Unitil find it necessary, modification to the RFP will be made by addenda.

3. If a respondent fails to notify Unitil of a known error or an error that reasonably should have been known prior to the final filing date for submission, the respondent shall assume the risk. If awarded the contract, the respondent(s) shall not be entitled to additional compensation or time by reason of the error or its late correction.

CONTRACT APPROVAL

Unitil's selection of Winning Bidder(s) shall not be binding until it has been approved by Unitil's Chief Financial Officer.

Unitil Energy Systems, Inc. ("Unitil") Request for Proposal Company Cost of Service Study, Allocated Cost of Service Study, Marginal Cost Study, and Rate Design

Attachment 1

PROJECT PRICE SHEET FOR SCOPE OF PROPOSED WORK (1)

PROPOSED WORK ELEMENTS	Total Costs
Project Planning and Administration	
Research	
Analyses or Studies	
Prepare Direct, Pre-filed Testimony	
Subtotal Through Filing – Not to Exceed	
Respond to Discovery	
Assist in the Interrogation of Testimony	
Attend Hearings	
Respond to In-Hearing Record Requests	
Assist in Drafting of Legal Brief	
Other Direct Costs	
Subtotal Post Filing	
Grand Total	

(1) Include all labor and other direct cost assumptions for all proposed work elements. For activities up through filing, costs are not to exceed cost estimates and will not be reimbursed for costs over the estimates, unless prior written approval from Unitil has been obtained. Post filing activities (i.e. discovery, hearings, briefs) may be bid on a time and materials basis. With respect to the "not to exceed cost estimates" for activities up through filing, consideration will be given to changes in scope. For example, given the uncertainty of whether or not the rate design activity in task 1 will include the establishment of various administrative fees and charges, the consultant may exclude that item from its "not to exceed cost estimates" and include that item on a time and materials basis. Include separate spreadsheets that itemize the number of hours and hourly rate of each consultant expected to assist on the project, and other direct cost assumptions for all proposed work elements. A narrative description of the work covered by each task (e.g. for meetings, price assumes a certain number of meetings) will assist Unitil in evaluating the bids. The response must also include applicable labor rates and clearly identify any markups that will be applied under the Scope of Proposed Work.

Unitil Energy Systems, Inc. ("Unitil")
Request for Proposal
Depreciation Study

Attachment 2

PROJECT PRICE SHEET FOR SCOPE OF PROPOSED WORK (1)

PROPOSED WORK ELEMENTS	Total Costs
Project Planning and Administration	
Research	
Analyses or Studies	
Prepare Direct, Pre-filed Testimony	
Subtotal Through Filing – Not to Exceed	
Respond to Discovery	
Assist in the Interrogation of Testimony	
Attend Hearings	
Respond to In-Hearing Record Requests	
Assist in Drafting of Legal Brief	
Other Direct Costs	
Subtotal Post Filing	
Grand Total	

(1) Include all labor and other direct cost assumptions for all proposed work elements. For activities up through filing, costs are not to exceed cost estimates and will not be reimbursed for costs over the estimates, unless prior written approval from Unitil has been obtained. Post filing activities (i.e. discovery, hearings, briefs) may be bid on a time and materials basis. With respect to the "not to exceed cost estimates" for activities up through filing, consideration will be given to changes in scope. For example, given the uncertainty of whether or not the rate design activity in task 1 will include the establishment of various administrative fees and charges, the consultant may exclude that item from its "not to exceed cost estimates" and include that item on a time and materials basis. Include separate spreadsheets that itemize the number of hours and hourly rate of each consultant expected to assist on the project, and other direct cost assumptions for all proposed work elements. A narrative description of the work covered by each task (e.g. for meetings, price assumes a certain number of meetings) will assist Unitil in evaluating the bids. The response must also include applicable labor rates and clearly identify any markups that will be applied under the Scope of Proposed Work.

Unitil Energy Systems, Inc. ("Unitil")
Request for Proposal
Cost of Capital

Attachment 3

PROJECT PRICE SHEET FOR SCOPE OF PROPOSED WORK (1)

PROPOSED WORK ELEMENTS	Total Costs
Project Planning and Administration	
Research	
Analyses or Studies	
Prepare Direct, Pre-filed Testimony	
Subtotal Through Filing – Not to Exceed	
Respond to Discovery	
Assist in the Interrogation of Testimony	
Attend Hearings	
Respond to In-Hearing Record Requests	
Assist in Drafting of Legal Brief	
Other Direct Costs	
Subtotal Post Filing	
Grand Total	

(1) Include all labor and other direct cost assumptions for all proposed work elements. For activities up through filing, costs are not to exceed cost estimates and will not be reimbursed for costs over the estimates, unless prior written approval from Unitil has been obtained. Post filing activities (i.e. discovery, hearings, briefs) may be bid on a time and materials basis. With respect to the "not to exceed cost estimates" for activities up through filing, consideration will be given to changes in scope. For example, given the uncertainty of whether or not the rate design activity in task 1 will include the establishment of various administrative fees and charges, the consultant may exclude that item from its "not to exceed cost estimates" and include that item on a time and materials basis. Include separate spreadsheets that itemize the number of hours and hourly rate of each consultant expected to assist on the project, and other direct cost assumptions for all proposed work elements. A narrative description of the work covered by each task (e.g. for meetings, price assumes a certain number of meetings) will assist Unitil in evaluating the bids. The response must also include applicable labor rates and clearly identify any markups that will be applied under the Scope of Proposed Work.

Unitil Energy Systems, Inc. ("Unitil")
Request for Proposal
Revenue Decoupling and Other Pricing Alternatives

Attachment 4

PROJECT PRICE SHEET FOR SCOPE OF PROPOSED WORK (1)

PROPOSED WORK ELEMENTS	Total Costs
Project Planning and Administration	
Research	
Analyses or Studies	
Prepare Direct, Pre-filed Testimony	
Subtotal Through Filing – Not to Exceed	
Respond to Discovery	
Assist in the Interrogation of Testimony	
Attend Hearings	
Respond to In-Hearing Record Requests	
Assist in Drafting of Legal Brief	
Other Direct Costs	
Subtotal Post Filing	
Grand Total	

(1) Include all labor and other direct cost assumptions for all proposed work elements. For activities up through filing, costs are not to exceed cost estimates and will not be reimbursed for costs over the estimates, unless prior written approval from Unitil has been obtained. Post filing activities (i.e. discovery, hearings, briefs) may be bid on a time and materials basis. With respect to the "not to exceed cost estimates" for activities up through filing, consideration will be given to changes in scope. For example, given the uncertainty of whether or not the rate design activity in task 1 will include the establishment of various administrative fees and charges, the consultant may exclude that item from its "not to exceed cost estimates" and include that item on a time and materials basis. Include separate spreadsheets that itemize the number of hours and hourly rate of each consultant expected to assist on the project, and other direct cost assumptions for all proposed work elements. A narrative description of the work covered by each task (e.g. for meetings, price assumes a certain number of meetings) will assist Unitil in evaluating the bids. The response must also include applicable labor rates and clearly identify any markups that will be applied under the Scope of Proposed Work.

Attachment 5

Unitil Energy Systems, Inc.
Docket No. DE 10-055
PUC Staff Information Requests – Set 1

Received: May 14, 2010 Date of Response: May 21, 2010
Request No. Staff 1-11 Witness: Mark H. Collin

Request

Reference Collin testimony, page 54, lines 16-18. Please provide UES' analyses of the bids received for each of the RFPs issued.

Response:

RFP for Legal Services
On January 26, 2010, UES issued an RFP for legal services for its rate case filing to the following seven law firms:

Devine Millimet & Branch, PA
Dewey & LeBoeuf
Gallagher, Callahan & Gartrell, PC
Keegan Werlin
Orr & Reno
Pierce Atwood LLP
Ransmeier & Spellman, PC

A copy of the RFP is provided in response to Staff 1-10, Attachment Staff 1-10-A. On February 3, 2010, UES received proposals from the following firms:

Dewey & LeBoeuf
Orr & Reno
Pierce Atwood LLP
Ransmeier &Spellman, PC

These proposals were reviewed by Gary Epler, Chief Regulatory Counsel and Mark Collin, Senior vice-President and Chief Financial Officer. Upon consideration of the submittals' fee proposals, the qualifications and experience of each bidder, including familiarity with Unitil, its operations and regulatory history, Unitil chose the firm of Orr & Reno to provide legal services to UES in the rate case proceeding before the New Hampshire Public Utilities Commission. Unitil has been very satisfied with the recent work of Orr & Reno on behalf of UES and its affiliate Northern Utilities, Inc., in several NHPUC dockets. Orr & Reno's proposed fee arrangement for the rate case is very competitive and reasonable, and its attorneys are expertly qualified to provide legal advice and

representation across the broad range of issues which may arise during a rate case proceeding.

RFP for Consulting Services

On December 18, 2009, UES issued an RFP for consulting services for its rate case filing to the following eight consulting firms:

AUS Consultants ("AUS")
Black & Veatch Corporation ("B&V")
Concentric Energy Advisors, Inc. ("CEA")
FINANCO, Inc. ("FINANCO")
Management Applications Consulting, Inc. ("MAC")
Navigant Consulting, Inc. ("NC")
Pacific Economics Group Research LLC ("PEG")
P.Moul & Associates ("P.Moul")

Each bidder was contacted prior to issuing the RFP to confirm their interest.

The RFP included a request for services in the following four areas:

1. Company Cost of Service Study, Allocated Cost of Service Study, Marginal Cost Study, and Rate Design
2. Depreciation Study
3. Cost of Capital
4. Revenue Decoupling and Other Pricing Alternatives

The areas were chosen in such a way as to maximize synergies and provide for an efficient work flow and quality product. The studies listed in the first area were combined to limit the number of handoffs required and provide for a more efficient workflow for UES and its consultants.

For administrative efficiency, UES issued just one RFP that allowed bidders to submit bids on any one area or number of areas. This approach also recognized that there may be additional synergies with consultants providing services in multiple areas. A copy of the RFP is provided in response to Staff 1-10, Attachment Staff 1-10-B.

UES received proposals from each of the consulting firms listed above, with the exception of B&V and P. Moul, which did not submit proposals.

Unitil Energy Systems, Inc.
Docket No. DE 10-055
PUC Staff Information Requests – Set 1

Received: May 14, 2010 Date of Response: May 21, 2010
Request No. Staff 1-11 Witness: Mark H. Collin

These proposals were reviewed by the following persons:

Area 1: Daniel Main – Assistant Controller, Karen Asbury - Director Regulatory Services, Douglas Debski – Senior Regulatory Analyst
Area 2: Tressa Northrup – Manager, Utility Accounting and Budgeting
Area 3: Todd Bohan – Senior Regulatory Analyst
Area 4: Mark Collin - Chief Financial Officer, Karen Asbury - Director Regulatory Services

After discussion of the proposals with team members, Karen Asbury presented the selected bidders in Areas 1 through 3 to Mark Collin for approval. Mark Collin and Karen Asbury also discussed and selected the winning bidder for Area 4.

Upon consideration of the submittals' fee proposals, the qualifications and experience of each bidder, including familiarity with Unitil, its operations and regulatory history, technical approach and proposal quality, Unitil chose MAC for Area 1, MAC for Area 2, FINANCO for Area 3, and CEA for Area 4. Unitil has been very satisfied with the work of all of these consultants in several NHPUC dockets as well as dockets before the Massachusetts Department of Public Utilities. UES submits that the fees of these consultants are competitive and reasonable, and that is consultants are expertly qualified to perform the services requested.

Additional details are provided below. Confidential Attachment Staff 1-11 provides the summary of the bids received, which served as a tool to more easily compare the costs under each proposal. The review of price information focused on the "not to exceed" basis for through filing work combined with hourly rates for post filing work to be provided on a time and materials basis.

Area 1: The bidders for this area included , and . and were excluded based on price alone. Although MAC's through filing price was higher than by , MAC was selected given their experience in this area in NH, including performing studies for UES in its last rate case. The hourly rates provided by MAC for post filing work were also reasonable. MAC provided an experienced project team with proven capabilities. Through its affiliate, Fitchburg Gas and Electric Light Company, UES was also familiar with

Unitil Energy Systems, Inc.
Docket No. DE 10-055
PUC Staff Information Requests – Set 1

Received: May 14, 2010 Date of Response: May 21, 2010
Request No. Staff 1-11 Witness: Mark H. Collin

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the capabilities of Moonstone Consulting LLC ("Moonstone"), who was retained by MAC to perform the revenue requirements analysis.

Area 2: The bidders for this area included . did not bid on this area but did offer services if requested at per hour. provided the lowest through filing price. and through filing prices and hourly rates for post filing work were comparable. did not provide hourly rates for post filing work. UES was concerned that would be starting from scratch, resulting in more time spent for both and UES whereas MAC already had an established database specific to UES. UES selected MAC given its experience with UES.

Area 3: The bidders for this area included . provided the lowest through filing price. The witness had an impressive resume but did not have experience in NH. provided the next lowest through filing price and the witness has testified in NH . proposal demonstrated good experience but their through filing and hourly post filing prices were higher than . provided innovative approaches. Their prices were the highest of the four. As noted on Confidential Attachment Staff 1-11, Page 1 of 2, UES negotiated a lower price for through filing work with FINANCO on the basis of synergies of cost of capital work being performed by FINANCO for UES' affiliate, Fitchburg Gas and Electric Light Company. UES selected FINANCO giving consideration to price and experience.

Area 4: The bidders in this area included and were excluded based on price alone. provided the lowest through filing bid but did not provide any details on technical approach. and were in the middle of the pack for through filing prices. Although price was higher than , UES selected CEA based on experience. Through its affiliate, Fitchburg Gas and Electric Light Company, UES was familiar with CEA's work in this area. Note: Subsequent to CEA's engagement, UES requested a change in scope which was memorialized in a letter dated May 19, 2010, provided in response to Staff 1-10, Confidential Attachment Staff 1-17-C.

Unitil Energy Systems, Inc.
Rate Case Request for Proposals
Pricing Summary

	Cost Studies	Depreciation	Cost of Capital	Decoupling	Total
	$84,190	$25,760	$19,000	$11,060	$140,010
	$74,087	$22,669	$16,720	$9,733	$123,209
	$192,493	$42,925	$45,161	$30,227	$310,806
	n/a	n/a	$26,750	n/a	$26,750
	$99,710	$43,285	n/a	$23,245	$166,240
	$303,070	n/a	$53,750	$87,600	$444,420
	n/a	n/a	n/a	$100,470	$100,470
	$52,812	$24,120	$23,500	$12,985	$113,417
)	$46,475	$21,226	$20,680	$11,427	$99,807
	$112,655	$31,500	$64,578	$24,074	$232,807
	n/a	n/a	not provided	n/a	not provided
	$41,375	$17,555	n/a	$4,300	$63,230
	not provided	n/a	not provided	not provided	not provided
	n/a	n/a	n/a	$39,730	$39,730
	$137,002	$49,880	$42,500	$24,045	$253,427
)	$120,562	$43,894	$37,400	$21,160	$223,016
	$305,148	$74,425	$109,739	$54,301	$543,613
	n/a	n/a	n/a	n/a	n/a
	$141,085	$60,840	n/a	$27,545	$229,470
	n/a	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	$140,200	$140,200

Unitil Energy Systems, Inc.
Rate Case Request for Proposals
Post-Filing Work - Hourly Rates of Top 3 in Project Team

Area 1 - Cost Studies							
Senior	$ 188	$ 165	$ 361	n/a	$ 195	$ 430	n/a
Manager			$ 306	n/a	$ 195	$ 375	n/a
Consultant			$ 264	n/a	$ 185	$ 310	n/a
Area 2 - Depreciation							
Senior	$ 188	$ 165	$ 225	n/a	$ 195	$ 375	n/a
Manager			$ 175	n/a	$ 195	n/a	n/a
Consultant			$ 100	n/a	$ 110	n/a	n/a
Area 3 - Cost of Capital							
Senior			$ 404	$ 400	n/a	$ 430	n/a
Manager			$ 306	$ 250	n/a	$ 375	n/a
Consultant			$ 263	$ 185	n/a	$ 310	n/a
Area 4 - Decoupling and Other Pricing Alternatives							
Senior	$ 188	$ 165	$ 361	n/a	$ 195	$ 430	$ 325
Manager			$ 361	n/a	$ 185	$ 375	$ 180
Consultant			$ 264	n/a	n/a	$ 310	n/a

Location
Cost Studies
Depreciation
Cost of Capital
Decoupling
Technical Staff

Attachment 6

Unitil Energy Systems, Inc.
Docket No. DE 10-055
PUC Staff Information Requests – Set 1

Received: May 14, 2010 Date of Response: May 21, 2010
Request No. Staff 1-17 Witness: Mark H. Collin

Request

Reference Schedule RevReq-7. Please provide copies of each of the contracts and/or engagement letters or other agreements entered into with each of the listed vendors.

Response:

Copies of the contracts and/or engagement letters or other agreements entered into with each of the listed vendors are attached as follows:

Orr and Reno	Confidential Attachment Staff 1-17-A
MAC & Moonstone	Confidential Attachment Staff 1-17-B
Concentric Energy	Confidential Attachment Staff 1-17-C
FINANCO	Confidential Attachment Staff 1-17-D

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

William L. Chapman
George W. Roussos
Howard M. Moffett
James E. Morris
John A. Malmberg
Martha Van Oot
Douglas L. Patch
James P. Bassett
Emily Gray Rice
Steven L. Winer
Peter F. Burger
Lisa Snow Wade
Susan S. Geiger
Richard Y. Uchida
Jennifer A. Eber
Michael D. Ramsdell
Jeffrey C. Spear
Connie Boyles Lane
Judith A. Fairclough
Todd C. Fahey
Vera B. Buck
James F. Laboe
Robert S. Carey
John M. Zaremba
Courtney Curran Vore
Justin M. Boothby
Heidi S. Cole
Jeremy D. Eggleton
Rachel A. Goldwasser
Joshua M. Pantesco
John L. Arnold
Michael T. Cretella

Maureen D. Smith
(Of Counsel)

March 23, 2010

Via U.S. Mail
Gary Epler, Esquire
Chief Regulatory Counsel
Unitil Service Corp.
6 Liberty Lane West
Hampton, New Hampshire 03801-1720

Re: Representation of Unitil Energy Systems, Inc. In NH PUC Rate Case

Dear Gary:

Thank you for selecting Orr & Reno, P.A. to provide legal services to Unitil Energy Systems, Inc. ("Unitil") in the upcoming electric rate case that Unitil will be filing with the New Hampshire Public Utilities Commission. The purpose of this letter is to memorialize the terms and conditions of this representation.

Scope of engagement. The scope of this engagement involves representation in the electric rate case that Unitil expects to file with the New Hampshire Public Utilities Commission in mid-April, 2010, as well as matters and issues relating to the rate case. This work includes, but is not limited to: assisting Unitil with rate case filings (including drafting and reviewing prefiled testimony, documentation supporting the rate increase, tariffs, work papers, schedules, etc.); assisting with discovery; review and analysis of intervenor testimony; advice and counseling during any settlement negotiations; representation at technical sessions and hearings; pre-hearing preparation; drafting pleadings and responses; overall case management; post-hearing filings such as legal memoranda, written closing statements, motion for rehearing, etc; assistance with an appeal (if any); and any other related legal tasks as may arise during the course of the rate case proceeding.

Potential Conflicts. As you may be aware, Orr & Reno, P.A. represents competitive electricity generators and telecommunications companies who, at times, may have interests that diverge from Unitil's. At the present time, we are aware of no actual or potential conflicts of interest that would preclude our

representation of Unitil in the rate case. To the extent that any such conflict arises during the course of our representation, we would, of course, confer with the affected clients as to the appropriate next steps which might simply include obtaining informed consent to continued representation of both clients. Depending upon the circumstances, it may be necessary for us to withdraw from further representation of both clients and/or any one client. The options would depend upon the circumstances.

Staffing and Hourly Rates. I will be primarily responsible for this representation, and will be assisted by Attorneys Doug Patch and Rachel Goldwassser. In addition, it might be necessary for other attorneys or paralegals from our firm to work on this matter or to perform a function under our supervision. This allows others to gain experience and you to receive legal services at lower rates. We will not make any major staffing changes without consulting with you first, however. As indicated in our response to Unitil's request for proposals, the hourly rate for this representation to be charged by Doug Patch, me and /or any other shareholder and director of our firm is [redacted] per hour. The hourly rate for Attorney Goldwasser and any other of our firm's associates is [redacted] /hour and the hourly rate for paralegals is [redacted] hour.

Billing and Payment. We will issue billing statements to your attention monthly and will break out disbursements. Disbursements include delivery charges, filing fees, travel expenses, and fees for other activities related to this representation. In some circumstances, we will also charge for secretarial overtime when documents must be produced under unusual time constraints. Our standard legal assistant rate is [redacted] per hour. We do not charge for long distance phone service, facsimiles or photocopying (unless it is an outside copy project).

If the foregoing terms and conditions are acceptable to you, please sign and return one copy of this letter and keep the other for your files.

Please let me know if you have any questions or concerns about the information contained in this letter. Thank you again for selecting Orr & Reno, P.A. for this engagement. We look forward to working with you on the rate case.

Very truly yours,

S. S. Geiger

Susan S. Geiger

I have reviewed the foregoing and understand and accept the terms and conditions set forth in this letter.

Date: 3/25/2010

Gary Epler

Gary Epler, Esquire

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RECEIVED
JAN 14 2009
BY: .....

Attachment Staff 1-17-B

PROPOSAL TO

UNITIL ENERGY SYSTEMS, INC.

PROPOSAL FOR ELECTRIC RATE CASE FILING

January 14, 2010

Prepared by:

Management Applications Consulting, Inc.
1103 Rocky Drive, Suite 201
Reading, PA 19609
Phone: (610) 670-9199 / Fax: (610) 670-9190

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

TABLE OF CONTENTS

I. WHY MAC 1

II. COST OF SERVICE STUDIES 2
- **A. Regulatory Accounting Assistance** 3
- **B. Accounting Cost Study** 5
- **C. Marginal Cost Study** 5
- **D. Rate Design Assistance** 5

III. DEPRECIATION STUDY 6

IV. REVENUE DECOUPLING AND OTHER PRICING ALTERNATIVES 6

V. STAFFING 7

VI. REFERENCES 8

VII. SCHEDULE 10

VIII. PRICING ASSUMPTIONS 10

ATTACHMENTS

1.A. Project Price Sheet for Scope of Proposed Work – Company Cost of Service Studies

1.B. Project Price Sheet for Scope of Proposed Work – Allocated Cost of Service Studies, Marginal Cost Studies, and Rate Design

2 Project Price Sheet for Scope of Proposed Work – Depreciation Studies

3 Project Price Sheet for Scope of Proposed Work – Cost of Capital (MAC will not be bidding on this project)

4 Project Price Sheet for Scope of Proposed Work – Revenue Decoupling Mechanism

5 Detailed Cost Estimate

6 Staffing of Tasks and Witnesses and Resumes

7 Schedule

8 Billing Rates

9 Billing Terms and Conditions

MANAGEMENT APPLICATIONS CONSULTING, INC.

1103 Rocky Drive • Suite 201 • Reading, Pennsylvania 19609-1157 • 610/670-9199 • fax 610/670-9190 • www.manapp.com

January 14, 2010

Ms. Joanne Robbins
Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842

Dear Ms. Robbins:

On behalf of Management Applications Consulting, Inc. ("MAC"), I would like to thank you for considering MAC for your consulting needs. Based on your request for proposal ("RFP"), MAC has provided this proposal to address three of the four subject areas described in your RFP where MAC could provide assistance in the preparation of an electric rate case filing for Unitil Energy Systems, Inc. ("Unitil" or "Company").

The tasks that MAC's proposal addresses are:

- Cost of Service Studies
  - A. Regulatory Accounting Assistance (Revenue Requirement)
  - B. Accounting Cost Study
  - C. Long-Run Marginal Cost Study
  - D. Rate Design Assistance
- Depreciation Study
- *MAC will not be addressing Cost of Capital (your Task #3)*
- Revenue Decoupling and Other Pricing Alternatives

I. WHY MAC

This proposal separately addresses the three selected tasks. MAC will not propose to provide cost of capital services, since we have no such expertise to offer. We believe your review of this proposal will ensure you that MAC is an excellent firm to undertake the three tasks within our area of expertise:

- MAC Corporate Capability – MAC specializes in the preparation of rate cases and has prepared similar cases for other New Hampshire and New England gas and electric utilities including those for Unitil. Our recent experience with the Unitil (electric) rate case and others has allowed us to maintain a working knowledge of current New Hampshire Public Utilities Commission ("Commission") precedent.

- Project Team – MAC's project team is comprised of very senior, experienced consultants most of whom have at least 30 years of directly applicable experience filing rate cases and have directly applicable knowledge of Unitil's history and operational practice garnered from previous rate cases.
- Technical Approach – MAC's approach is to build upon the technically sound and previously accepted revenue requirements, accounting cost studies, marginal cost studies, and depreciation models rather than start from scratch. We have previously developed several models that were specifically designed for the Company. In the area of revenue decoupling mechanism ("RDM") issues, MAC includes excellent expertise with the firm of Moonstone Consulting LLC ("Moonstone").
- Pricing – MAC offers some very senior experts in their field at reasonable billing rates. Our experience and state-of-the-art software capabilities result in very cost-effective studies and follow-through compliance assistance.
- Commercial Review – While MAC has assisted virtually every gas and electric utility in New England at some time in the past, we know of no conflict of interest that could impede our ability to satisfy the needs of this assignment.

II. COST OF SERVICE STUDIES

This overall task can be considered four inter-related subtasks:

- Regulatory Accounting Assistance (Revenue Requirement) – Supplement your staff with experts in regulatory accounting issues, with extensive experience on revenue requirements matters to assist your overall cost of service witness in establishing per books figures, making pro forma adjustments, preparing draft testimony and related exhibits, answering interrogatories during discovery and testimony at hearings, briefing and compliance stages of the filing.
- Accounting Cost of Service Study – This task includes preparing an accounting class cost of service study ("ACS" or "COSS") in accordance with recent Commission precedents.
- Marginal Cost of Service Study – Preparing a marginal cost of service study ("MCS") for the delivery of customer and capacity-related functions. This effort includes model upgrades and expansion relating to street lighting objectives.
- Designing Rates – Design of existing electric rates including (1) part-night or midnight service for unmetered or area lighting as required by House Bill 585 and (2) development of rates for a new outdoor lighting tariff option which will be offered to customers as Mercury vapor lights are phased out.

Each of these areas will be further discussed below.

A. Regulatory Accounting Assistance

Revenue Requirement – Moonstone Consulting LLC

The development of the total revenue requirement for the Unitil electric filing in New Hampshire will be completed by a team from Moonstone Consulting LLC. Moonstone has knowledge of the financial accounting system used by Unitil Corporation operating companies through its engagement in the Fitchburg Gas and Electric Light Company rate case project. The revenue requirements team will be headed by Mr. Charles Dickson. Mr. Dickson has over 34 years of utility experience with the New York State Public Service Commission in all aspects of utility revenue requirement development and supporting testimony. The project team includes Mr. L. Mario DiValentino who has testified on utility revenue requirements issues for the past 30 years and has prepared rate filings in New York, New Jersey, Pennsylvania and Hawaii, as well as Peter W. Hall who has over 30 years of utility accounting experience. The project team will work closely with the Unitil rate case team to assist in completing the accounting tasks necessary to prepare a general rate case. These tasks include:

1. Developing per books revenue requirements, that:
    - Eliminate regulatory reconciling items and non-utility operations
    - Develop a Pre-tax income statement for base distribution revenues and costs
    - Develop Pro Forma Adjustments to normalize historic test year costs for non-recurring items and projection of rate year costs permitted by regulation
2. Update and populate revenue requirement model provided by the Company[1]
3. Perform historical trend analysis to identify potential adjustment to the historical test year cost
4. Assist in the development of potential regulatory strategy on policy issues
5. Interface with consultants performing class cost of service studies

Mr. Dickson will be the project manager for the revenue requirements tasks and with the assistance of Mr. DiValentino and Mr. Hall will work with and train Unitil's accounting and finance personnel to assemble the data needed for the development of a revenue requirement. The team will review the data for consistency and determine if any normalizing adjustments are necessary. The team will meet with Company management in order to determine the regulatory objective it wishes to achieve and recommend strategies to achieve those objectives.

[1] Moonstone has completed extensive refinement to the Fitchburg Gas and Electric rate models ("base models"). After review of the Unitil models that will be provided any unique calculations that are not present in the base model will be added to incorporate New Hampshire specific data. This will build on work previously completed and minimize costs.

The scope of work proposed does not include any man hours associated with the determination of synergy saving that results from the Northern Utilities acquisition. Moonstone assumes that quantification will be made by Unitil personnel and provided to it as a pro forma adjustment for inclusion in the revenue requirement model as appropriate. If needed, Moonstone can assist Unitil personnel in the development of the pro forma adjustment since the team has considerable experience with holding company allocations. Mr. DiValentino, with his prior tenure at Orange and Rockland Utilities, has had hand-on experience on corporate allocation issues. Mr. Dickson is also well versed in cost allocation issues as a result of his involvement in various utility mergers in New York State.

The proposed scope of work considers Moonstone knowledge of Unitil's accounting system and support from Unitil personnel as follows:

- Trial Balance and Income Statement for the Twelve months ended December, 2009 in Excel format
- Trial Balance and Income Statement for the Twelve months ended December, 2006, 2007 and 2008 in Excel format (needed for trending analysis)
- Selected reports on reconciling mechanisms
- Payroll and Fringe Benefit analysis for the Twelve months ended December, 2009 in Excel format
- Forecast of wage increases (if unchanged will use Fitchburg project estimates)
- Update of Cost Allocation Factors for Twelve months ended December, 2009 in Excel format
- Review of Unitil models to be provided from last rate case
- Assignment of Unitil personnel that possess the knowledge and skills to extract required data from the general ledger system through the use of report writing queries
- Providing Moonstone with limited read-only access via Virtual Private Network to the accounting software systems and for report writing queries[2]

The historical test year per the RFP is the twelve months ended December 31, 2009. Accordingly, preliminary rate case preparation can begin shortly after contract award and final closing of the 2009 books. Moonstone's proposal envisions that with the data, information and access to report writing capabilities detailed above, the preparation of the revenue requirement can be completed in six weeks[3].

The revenue requirement cost estimate shown in Attachment 1.A. is based on the data being available on a timely basis and provision of the report writing capabilities. The

[2] Moonstone understands that this request must be considered in the context of the Company's internal control structure, but if possible, this would greatly enhance the data gathering, analysis and preparation of the revenue requirement. It would also limit the need for Company resources to be dedicated to data gathering tasks.
[3] This estimate assumes that Unitil personnel will provide report writing query capabilities and that Moonstone's limited read-only access to the accounting software systems is not available.

costs are computed on Attachment 5 on the basis of the detailed estimate of the number of consulting hours required. This task is requested on a bid not-to-exceed basis. However, as Moonstone has little control over the amount of company resources that will be made available for this effort we propose that this be dealt with in the following manner. Rather than include a large contingency allowance in our proposal, Moonstone will consider any effort beyond its estimate for this task, if required, to be out of scope and submit a request for further funding.

B. Accounting Cost Study

MAC has a long history of preparing and filing accounting cost studies for Unitil. MAC has previously developed ACS models for the Company using its proprietary software. These cost models obtain their needed revenue requirements input directly from the Company's revenue requirements models. The Company will need to provide an adequate load research program to support the development of capacity and energy-related allocators. In addition, MAC's previous requests for accounting and engineering special studies and customer accounting and general accounting data extracts should be similar. Thus, the Unitil staff should have no difficulty producing the input data necessary to complete the ACS studies in a timely manner. Ms. Debbie Gajewski will be the primary consultant developing the cost study models. Mr. Paul Normand will provide technical assistance where required. We see little change necessary for this assignment other than the fact that Mr. Normand, rather than Mr. James Harrison, will be the witness supporting the cost studies. Mr. Normand is well qualified for this task, having provided similar services for numerous New England utilities.

C. Marginal Cost Study

Assuming that the MCS requirements continue in force, MAC has extensive experience filing marginal cost studies in New Hampshire. MAC has also prepared or filed several MCS studies on behalf of Unitil, Bay State and other utilities. MAC will provide templates for the Company to complete the data requirements that will be needed. Mr. Harrison will provide technical guidance for the study along with Mr. Normand. Mr. Normand has extensive experience in this area and will be the sponsoring witness.

D. Rate Design Assistance

Unitil will be required to develop detailed bill frequency data for the test year to support rate design objectives. Based on the Company's existing rates, MAC sees little technical challenge in the design of rates for existing rate classes. However, additional rate design tasks will be required for this filing relating to lighting.

One important aspect will be the development of revenue proofs for existing rates along with any customer normalization adjustment prior to preparing each study and accomplishing rate design objectives.

As in the past, MAC assumes that the Company will be responsible for tariff administration. MAC will identify required changes to the tariffs, but Unitil's staff will make the actual tariff changes, maintain the original documents, and produce the necessary red-lined and clean tariffs required for the filing.

MAC has not included the costs for the efforts to modify miscellaneous service charges as the extent of this effort is unknown. This effort would be billed using MAC's standard rates and terms and conditions (provided as Attachments 8 and 9).

III. DEPRECIATION STUDY

MAC is imminently qualified to perform depreciation studies for the Company, since it has performed the Company's last depreciation study. MAC has a strong working relationship with Ms. Tressa Northrup that allows her to easily supply the data necessary to update our databases in order to perform a 2009 depreciation study. More importantly, we recognize the importance of providing timely depreciation study results including new depreciation rates in order to develop revenue requirements.

As with our other tasks, we will be providing a general data request along with the necessary templates to guide you through the data gathering efforts for each study. A preliminary result will be prepared and reviewed by all in formalizing this portion of the work effort. For this phase of your requirements, we strongly recommend that the analyses proceed at the earliest possible timetable in order to ensure their completion in a timely manner as the project timetable is rather short.

The project team supporting Mr. Normand for the depreciation study consists of Mr. James Aikman and Ms. Marcy Stefan who have a long history of such studies with Unitil.

IV. REVENUE DECOUPLING AND OTHER PRICING ALTERNATIVES

The RFP states that the Company is considering the "inclusion of a revenue decoupling proposal and other alternative pricing mechanisms such as fixed variable based rate design." In Order No. 24,934, issued January 16, 2009, the New Hampshire Public Utilities Commission concluded that implementation of Energy Efficiency Rate Mechanisms such as Revenue Decoupling Mechanisms (RDM) would be better accomplished "...on a company-by-company basis in the context of an examination of company specific costs and revenues...". The Commission offered guidance with regard to what factors and issues to consider when proposing such mechanisms.

Moonstone would develop alternative mechanisms based on the guidance provided in the order of January 16, 2009. The alternatives would consider and address such factors as: whether, and to what extent, existing rate design creates an obstacle to utility investment in efficiency programs, whether an RDM appropriately balances risks and benefits or has unintended consequences, the customer mix and load characteristics of the service territory, and rate base investment incentives.

Moonstone will examine the extent to which the Company is realizing its Energy Efficiency Program goals and the impact that this performance has had on the Company's ability to earn its allowed rate of return. Moonstone will propose ratemaking solutions that consider the Company performance and Commission guidance for management consideration. The pros and cons of each mechanism will be reported.

Mr. Dickson and Mr. DiValentino have many years' experience in the design and implementation of RDM's and other incentive mechanisms. Moonstone personnel were instrumental in getting regulatory approval of the first comprehensive electric RDM in New York (1990). Both Mr. Dickson and Mr. DiValentino are well versed in the current mechanisms such as Revenue Per Customer, Net Lost Revenue Recovery, Revenue Cap, and Straight-Fixed Variable rate design that are used in other states that can be brought to bear in the development of the mechanism that can be considered by the Commission. They are also familiar with variations of these mechanisms that consider customer growth, plant investment and weather effects.

V. STAFFING

MAC's project team will consist of:

- L. Mario DiValentino – Project manager, revenue requirements, testimony assistance
- Paul Normand – Project manager, witness for ACS, MCS, rate design, and depreciation
- Charles Dickson – Witness for RDM
- Debbie Gajewski – ACS study principal developer, revenue requirements consultant
- James Harrison – ACS, MCS and rate design consultant
- Peter Hall – Revenue requirements consultant, on-site data gatherer
- James Aikman – Depreciation senior consultant
- Marcy Stefan – Depreciation consultant
- Michael Normand – MCS principal developer

Many of these consultants are well known to Unitil and have successfully completed several previous assignments for Unitil and the Company in the past. The resumes of L. Mario DiValentino, Paul M. Normand, Charles M. Dickson, Debbie L. Gajewski, James L. Harrison, Peter W. Hall, James H. Aikman, Marcy E. Stefan, and Michael T. Normand are shown as Attachment 6.

Primary contact persons representing MAC are:

Paul M. Normand, Principal
Management Applications Consulting, Inc.
1103 Rocky Drive, Suite 201
Reading, Pennsylvania 19609
Phone: (610) 670-9199
Fax: (610) 670-9190
Email: pnormand@manapp.com

L. Mario DiValentino, Principal
Moonstone Consulting, LLC
4547 Lake in the Woods Drive
Spring Hill, Florida 34607
Phone: (352) 592-9736
Cell: (352) 238-4991
Email: lmario@moonstonellc.biz

VI. REFERENCES

A. Cost of Service/Revenue Requirements
(L. Mario DiValentino, Peter Hall)

Corning Natural Gas
330 West William Street
Corning, New York 14830
Phone # 607-936-3758
Michael German, President and Chief Executive Officer
Firouzeh Sarhangi, Chief Financial Officer and Treasurer
Stanley G. Sleve, Vice President Administration and Corporate Secretary

Orange and Rockland Utilities, Inc.
One Blue Hill Plaza
Pearl River, New York 10965
Phone # 845-577-2831
Ken Kosior, Director Financial Services

B. Accounting and Marginal Studies, Rate Design
(Paul Normand, James Harrison, Debbie Gajewski)

Unitil Service Corporation
6 Liberty Lane West
Hampton, NH 03842
Phone # 603-773-6441
Karen Asbury, Manager of Pricing

The Berkshire Gas Company
115 Cheshire Road
Pittsfield, MA 01201
Phone # 413-445-0244
Karen L. Zink, President and Chief Operating Officer

Bay State Gas Company/Northern Utilities
300 Friberg Parkway
Westborough, MA 01581-5039
Phone # 508-836-7273
Joseph A. Ferro, Manager, Regulatory Policy

C. Depreciation
(Paul Normand, James Aikman, Marcy Stefan)

Unitil Service Corporation
6 Liberty Lane West
Hampton, NH 03842
Phone # 603-773-6522
Tressa Northrup, Manager Utility Accounting and Budgeting

National Grid NH
One Metro Tech Center
Brooklyn, NY 11201-3850
Phone # 718-403-2772
Najat Coye, Manager of Electric Transmission

D. Revenue Decoupling
(Charles Dickson, L. Mario DiValentino)

New York State Public Service Commission
3 Empire State Plaza
Albany, NY 12223
Phone # 518-473-4544
John D. Stewart, Director, Utility Rates and Service

William M. Flynn
(Former Chairman New York State Public Service Commission)
Harris Beach PLLC
677 Broadway, Suite 1101
Albany, NY 12207
Phone # 518-427-9700

VII. SCHEDULE

A preliminary schedule is shown as Attachment 7. Each of the tasks identified on Attachment 5 are listed. All tasks are shown using an assumed award date of January 15 and a start date the following week. The schedule demonstrates that an April 15 filing is practical at the present time, but the need to award the project is of paramount importance to a timely completion to meet this filing date.

The development of revenue requirements begins immediately. Similarly, the depreciation study must commence immediately so that its results can be incorporated into the revenue requirements. The revenue requirements calculation will initially use estimates for depreciation rates, cost of capital, etc. Once these supporting studies are completed, the cost of service can be finalized. Since the test year per books data is not available, many of the cost study activities cannot begin at the start of this project. Rate design activities can begin well before the cost study results are available. Using estimated COSS results, a set of rate design calculations can be developed for review before COSS results are finalized. Once rate design models have been completed, they can be updated quickly with the final cost study results.

VIII. PRICING ASSUMPTIONS

The tasks leading up to the electric filing are reasonably well understood and are estimated on Attachments 1, 2 and 4 with some confidence, based on past experience. These prices are quoted as "Not to Exceed" with the exception of Attachment 1.A. As previously mentioned, the efforts required to prepare the initial filing relating to the establishment of revenue requirements (Attachment 1.A.) are based on an estimated consulting effort.

The efforts following the initial filings vary considerably from case to case making it impossible to provide a "Not to Exceed" price quotation. The efforts required after the initial filing are dependent on the number of interveners, the number of interrogatories issued, the number of days of cross examination, the extent of rebuttal, whether the interveners present witnesses, the number of record requests, the amount of assistance required by the attorneys in the briefing stage, and the efforts required to prepare the compliance filings. MAC has little or no control over these efforts. The estimated costs for the activities on Attachments 1, 2 and 4 assume that the filing will be consistent with previous Unitil filings. We will work closely with you and at your direction to ensure that we do only those tasks which you believe are necessary. MAC proposes to undertake this assignment on a time-and-materials basis utilizing our current rates and based on our standard terms and conditions (Attachments 8 and 9, respectively).

The cost of service study and depreciation study tasks are predicated on the assumption that the Company will provide requested data in a timely fashion. In order to provide cost-effective services to you, we have assumed that we will prepare written data requests and input data spreadsheets and that your staff will assemble the initially requested data, enter it

into our spreadsheets, and return completed files by e-mail. This places a heavier burden on your staff but should prove to be quite efficient, as indicated in the pricing shown below. We also encourage weekly tele-conference calls to discuss all aspects of the case using an agenda of issues to ensure efficient participation of personnel. We have found this approach to be very cost-effective and encourage its use.

In order for you to make an April 15, 2010 filing using the 12 months ending December 31, 2009, it is necessary to begin some of the work immediately. This deadline or filing date must assume that reasonable final results are essentially completed no later than March 29 to allow a sufficient overall review and final preparation. As the schedule shows, work on the depreciation study must commence before meaningful progress can be made on establishing revenue requirements or preparing cost studies. If MAC is awarded some but not all of the tasks it has proposed, it is essential that the Company assume a more aggressive position as project manager and ensure the timely transfer of data and study results among consultants. If MAC is assigned all three tasks, the coordination efforts required of the Company will be reduced somewhat.

MAC's representation of Unitil Service Corp. will not create any conflict of interest, actual or potential, if MAC were awarded the Unitil Energy Systems, Inc. Electric Rate Case Filing. MAC also does not represent any party that is not or may be adverse to Unitil Service Corp.

If you have any additional matters you would like to discuss, please call at your earliest convenience. Please indicate your authorization to proceed with this assignment by returning a signed copy to MAC. Thank you.

Very truly yours,

Paul M. Normand
President

PMN/rjp

Enclosures

AUTHORIZATION TO PROCEED:
Circle tasks awarded: Cost of Service Studies
Depreciation Studies
Revenue Decoupling

Karen M. Asbury
Signature

Karen M. Asbury
Name

Director, Regulatory Services 2/1/10
Title Date

Attachment 1

Project Price Sheet for Scope of Proposed Work

1. A. Company Cost of Service Study (Revenue Requirement)

1. B. Allocated Cost of Service Study, Marginal Cost Study, and Rate Design

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

Company Cost of Service Study (Revenue Requirement)

Attachment 1. A.

PROJECT PRICE SHEET FOR SCOPE OF PROPOSED WORK (1)

PROPOSED WORK ELEMENTS	Total Costs
Project Planning and Administration	
Research	
Analyses or Studies	
Prepare Direct, Pre-filed Testimony	
Subtotal Through Filing – Not to Exceed	
Respond to Discovery	
Assist in the Interrogation of Testimony	
Attend Hearings	
Respond to In-Hearing Record Requests	
Assist in Drafting of Legal Brief	
Other Direct Costs	
Subtotal Post Filing	
Grand Total	

(1) Include all labor and other direct cost assumptions for all proposed work elements. For activities up through filing, costs are not to exceed cost estimates and will not be reimbursed for costs over the estimates, unless prior written approval from Unitil has been obtained. Post filing activities (i.e. discovery, hearings, briefs) may be bid on a time and materials basis. With respect to the "not to exceed cost estimates" for activities up through filing, consideration will be given to changes in scope. For example, given the uncertainty of whether or not the rate design activity in task 1 will include the establishment of various administrative fees and charges, the consultant may exclude that item from its "not to exceed cost estimates" and include them on a time and materials basis. Include separate spreadsheets that itemize the number of hours and hourly rate of each consultant expected to assist on the project, and other direct cost assumptions for all proposed work elements. A narrative description of the work covered by each task (e.g. for meetings, price assumes a certain number of meetings) will assist Unitil in evaluating the bids. The response must also include applicable labor rates and clearly identify any markups that will be applied under the Scope of Proposed Work.

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

Allocated Cost of Service Study, Marginal Cost Study, and Rate Design

Attachment 1. B.

PROJECT PRICE SHEET FOR SCOPE OF PROPOSED WORK (1)

PROPOSED WORK ELEMENTS	Total Costs
Project Planning and Administration	
Research (data requests)	
Analyses or Studies	
Prepare Direct, Pre-filed Testimony	
Subtotal Through Filing – Not to Exceed	
Respond to Discovery	
Assist in the Interrogation of Testimony	
Attend Hearings	
Respond to In-Hearing Record Requests	
Assist in Drafting of Legal Brief	
Other Direct Costs Estimated Travel Expenses	
Subtotal Post Filing	
Grand Total	

(1) Include all labor and other direct cost assumptions for all proposed work elements. For activities up through filing, costs are not to exceed cost estimates and will not be reimbursed for costs over the estimates, unless prior written approval from Unitil has been obtained. Post filing activities (i.e. discovery, hearings, briefs) may be bid on a time and materials basis. With respect to the "not to exceed cost estimates" for activities up through filing, consideration will be given to changes in scope. For example, given the uncertainty of whether or not the rate design activity in task 1 will include the establishment of various administrative fees and charges, the consultant may exclude that item from its "not to exceed cost estimates" and include them on a time and materials basis. Include separate spreadsheets that itemize the number of hours and hourly rate of each consultant expected to assist on the project, and other direct cost assumptions for all proposed work elements. A narrative description of the work covered by each task (e.g. for meetings, price assumes a certain number of meetings) will assist Unitil in evaluating the bids. The response must also include applicable labor rates and clearly identify any markups that will be applied under the Scope of Proposed Work.

Attachment 2

Project Price Sheet for Scope of Proposed Work

Depreciation Study

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

Depreciation Study

Attachment 2

PROJECT PRICE SHEET FOR SCOPE OF PROPOSED WORK (1)

PROPOSED WORK ELEMENTS	Total Costs
Project Planning and Administration	
Research	
Analyses or Studies	
Prepare Direct, Pre-filed Testimony	
Subtotal Through Filing – Not to Exceed	
Respond to Discovery	
Assist in the Interrogation of Testimony	
Attend Hearings	
Respond to In-Hearing Record Requests	
Assist in Drafting of Legal Brief	
Other Direct Costs Estimated Travel Expenses	
Subtotal Post Filing	
Grand Total	

(1) Include all labor and other direct cost assumptions for all proposed work elements. For activities up through filing, costs are not to exceed cost estimates and will not be reimbursed for costs over the estimates, unless prior written approval from Unitil has been obtained. Post filing activities (i.e. discovery, hearings, briefs) may be bid on a time and materials basis. With respect to the "not to exceed cost estimates" for activities up through filing, consideration will be given to changes in scope. For example, given the uncertainty of whether or not the rate design activity in task 1 will include the establishment of various administrative fees and charges, the consultant may exclude that item from its "not to exceed cost estimates" and include them on a time and materials basis. Include separate spreadsheets that itemize the number of hours and hourly rate of each consultant expected to assist on the project, and other direct cost assumptions for all proposed work elements. A narrative description of the work covered by each task (e.g. for meetings, price assumes a certain number of meetings) will assist Unitil in evaluating the bids. The response must also include applicable labor rates and clearly identify any markups that will be applied under the Scope of Proposed Work.

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

Attachment 3

Project Price Sheet for Scope of Proposed Work

Cost of Capital

(MAC will not be bidding on this Project)

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

Cost of Capital

Attachment 3

PROJECT PRICE SHEET FOR SCOPE OF PROPOSED WORK (1)

PROPOSED WORK ELEMENTS	Total Costs
Project Planning and Administration	MAC will not be bidding on this project.
Research	
Analyses or Studies	
Prepare Direct, Pre-filed Testimony	
Subtotal Through Filing – Not to Exceed	
Respond to Discovery	
Assist in the Interrogation of Testimony	
Attend Hearings	
Respond to In-Hearing Record Requests	
Assist in Drafting of Legal Brief	
Other Direct Costs	
Subtotal Post Filing	
Grand Total	

(1) Include all labor and other direct cost assumptions for all proposed work elements. For activities up through filing, costs are not to exceed cost estimates and will not be reimbursed for costs over the estimates, unless prior written approval from Unitil has been obtained. Post filing activities (i.e. discovery, hearings, briefs) may be bid on a time and materials basis. With respect to the "not to exceed cost estimates" for activities up through filing, consideration will be given to changes in scope. For example, given the uncertainty of whether or not the rate design activity in task 1 will include the establishment of various administrative fees and charges, the consultant may exclude that item from its "not to exceed cost estimates" and include them on a time and materials basis. Include separate spreadsheets that itemize the number of hours and hourly rate of each consultant expected to assist on the project, and other direct cost assumptions for all proposed work elements. A narrative description of the work covered by each task (e.g. for meetings, price assumes a certain number of meetings) will assist Unitil in evaluating the bids. The response must also include applicable labor rates and clearly identify any markups that

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

Attachment 4

Project Price Sheet for Scope of Proposed Work

Revenue Decoupling and
Other Pricing Alternatives

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

Revenue Decoupling and Other Pricing Alternatives

Attachment 4

PROJECT PRICE SHEET FOR SCOPE OF PROPOSED WORK (1)

PROPOSED WORK ELEMENTS	Total Costs
Project Planning and Administration	
Research	
Analyses or Studies	
Prepare Direct, Pre-filed Testimony	
Subtotal Through Filing – Not to Exceed	
Respond to Discovery	
Assist in the Interrogation of Testimony	
Attend Hearings	
Respond to In-Hearing Record Requests	
Assist in Drafting of Legal Brief	
Other Direct Costs	
Subtotal Post Filing	
Grand Total	

(1) Include all labor and other direct cost assumptions for all proposed work elements. For activities up through filing, costs are not to exceed cost estimates and will not be reimbursed for costs over the estimates, unless prior written approval from Unitil has been obtained. Post filing activities (i.e. discovery, hearings, briefs) may be bid on a time and materials basis. With respect to the "not to exceed cost estimates" for activities up through filing, consideration will be given to changes in scope. For example, given the uncertainty of whether or not the rate design activity in task 1 will include the establishment of various administrative fees and charges, the consultant may exclude that item from its "not to exceed cost estimates" and include them on a time and materials basis. Include separate spreadsheets that itemize the number of hours and hourly rate of each consultant expected to assist on the project, and other direct cost assumptions for all proposed work elements. A narrative description of the work covered by each task (e.g. for meetings, price assumes a certain number of meetings) will assist Unitil in evaluating the bids. The response must also include applicable labor rates and clearly identify any markups that will be applied under the Scope of Proposed Work.

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

Attachment 5

Detailed Cost Estimate

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

Detailed Cost Estimate – Tasks 1.A. and 4
Moonstone Consulting LLC

Line No.	Description	Charles M. Dickson	L. Mario DiValentino	Peter W. Hall	Total Hours	Total $'s
	Billing Rate, $/hr					
1	**Task 1.A. Revenue Requirement:**					
2	Prepare/Participate Kick-Off Meeting					
3	Develop and Analyze Historical Test Year Data					
4	Develop and Analyze Data Base for Trend Analysis					
5	Adjust Test Year for Reconciling Items					
6	Develop Pro Forma Adjustment					
7	Identification of Policy Issues					
8	Prepare and Develop Workpapers					
9	Presentation of Preliminary Revenue Requirement					
10	Interface with Depreciation and COC					
11	Draft Testimony					
12						
13	Travel Expenses					
14	Filing Costs					
15						
16	**Time and Material Post-Filing (Estimate)***					
17	Respond to Discovery					
18	Assist in Interrogation of Testimony					
19	Attend Hearings					
20	Assist in Drafting Legal Briefs					
21	Other Direct Costs					
22	Total Estimated Post-Filing Costs					
23						
24	**Task 4: Revenue Decoupling and Other Pricing Alternatives**					
25	Review PUC Order and Precedents					
26	Analyze Current Ratemaking for Energy Efficiency Costs and Incentives					
27	Examine Rate Design					
28	Develop Decoupling Options					
29	Evaluate Pros and Cons of Options					
30	Prepare Report					
31	Draft Testimony on Proposal					
32						
33	Travel Expenses					
34	Total Revenue Decoupling and Other Pricing Alternatives					

* Actual amounts will depend on level of support deemed necessary by Company.

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

Detailed Cost Estimate – Tasks 1.B.C.D. and 2
Management Applications Consulting, Inc.

Line No.	Description	Task Code (below)	Paul Normand	James Harrison	James Aikman	Debbie Gajewski	Marcy Stefan	Michael Normand	Secretarial	Total Hours	Total $'s
	Billing Rate, $/hr										
1	**Data Gathering**										
2	Prepare/Participate in Kickoff Meeting	DAM									
3	Prepare Data Requests	DAM									
4	Address/Resolve Questions	DAM									
5	Subsequent Data Requests	DAM									
6	Transcribe/Reformat Data	DAM									
7	Subtotal Data Gathering Efforts										
8	Subtotal for Depreciation	D									
9	Subtotal for Accounting	A									
10	Subtotal for Marginal	M									
11											
12	**Prepare Depreciation Study**										
13	Update Data Base	D									
14	Evaluate Historical Patterns	D									
15	Conduct Field Inspection	D									
16	Select Survivor Curves	D									
17	Develop Accrual Rates	D									
18	Prepare Report	D									
19	Subtotal for Depreciation Efforts										
20	Travel Expense										
21											
22	**Prepare Accounting Study**										
23	Establish Working Columns	A									
24	Review Prior Cost of Service	A									
25	Establish Functions To Study	A									
26	Replicate Tax Calculation	A									
27	Update/Develop Model Structure	A									
28	Review and Discuss Allocation Factors	A									
29	Develop Internal Allocators	A									
30	Develop Functionalization	A									
31	Prepare Print Macros	A									
32	Enter Allocators	A									
33	Review Internally	A									
34	Document and Archive	A									
35	Subtotal Accounting Study Task										
36	Travel Expense										

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

Line No.	Description	Task Code (below)	Paul Normand	James Harrison	James Aikman	Debbie Gajewski	Marcy Stefan	Michael Normand	Secretarial	Total Hours	Total $'s
	Billing Rate, $/hr										
37											
38	**Prepare Marginal Cost Study**										
39	Meet with Planning Personnel	M									
40	Incorporate Coincident Peak Demands	M									
41	Update Model	M									
42	Enter Handy-Whitman/GDP Indices	M									
43	Supervise Distribution Model Simulations	M									
44	Examine Expansion Cost Data (Lighting)	M									
45	Determine Meters/Services per Customer	M									
46	Enter Historical Data	M									
47	Compute Loading Factors	M									
48	Develop Carrying Charge Rates	M									
49	Complete Model Structure	M									
50	Document and Archive	M									
51	Subtotal Marginal Cost Tasks										
52	Travel Expense										
53											
54	**Rate Design**										
55	Establish Rate Design Goals	R									
56	Review Billing Determinants	R									
57	Establish Class Revenue Targets	R									
58	Design Individual Rates	R									
59	Assist with Tariffs	R									
60	Subtotal Rate Design										
61											
62	**Testimony & Project Admin**										
63	Project Administration	T									
64	Outline Testimony	T									
65	Draft Testimony	T									
66	Prepare and Label Exhibits	T									
67	Prepare Second Draft	T									
68	Final Revisions to Test. & Exh.	T									
69	Printing and Archiving	T									
70	Subtotal Testimony										
71	Subtotal for Depreciation	D									
72	Subtotal for Cost of Service and Rates	AMR									

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

Line No.	Description	Task Code (below)	Paul Normand	James Harrison	James Aikman	Debbie Gajewski	Marcy Stefan	Michael Normand	Secretarial	Total Hours	Total $'s
	Billing Rate, $/hr										
73											
74	**Summary**										
75	Data Gathering-Depreciation (Line 8)	D									
76	Depreciation Study (Line 19)	D									
77	Depreciation Testimony (Line 71)	D									
78	Data Gathering-Accounting (Line 9)	A									
79	Accounting Cost Study (Line 35)	A									
80	Data Gathering-Marginal (Line 10)	M									
81	Marginal Cost Study (Line 51)	M									
82	Rate Design (Line 60)	R									
83	COS and Rates Testimony (Line 72)	AMR									
84	Total										
85											
86	Consulting Estimate										
87	Travel and Expenses										
88	**Total Estimate Costs to File (Excludes post-fi**										

Task Co
D=Depr
A=Acco

Post-Filing Efforts (Estimated) – Cost c

1	Respond to Discovery										
2	Respond to Hearing Requests										
3	Hearings and Preparation										
4	Briefs and Interrogatories										
5	Compliance Filing										
6	Travel and Expenses (Pre- and Post-Filing)										
7	Total Estimated Post-Filing Costs – Cost of Service ar										

Post-Filing Efforts (Estimated) – Depre

1	Respond to Discovery										
2	Respond to Hearing Requests										
3	Hearings and Preparation										
4	Briefs and Interrogatories										
5	Compliance Filing										
6	Travel and Expenses (Pre- and Post-Filing)										
7	Total Estimated Post-Filing Costs – Depreciation										

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

Attachment 6

Staffing of Tasks and Witnesses and Resumes of

- L. Mario DiValentino
- Paul M. Normand
- Charles M. Dickson
- Debbie L. Gajewski
- James L. Harrison
- Peter W. Hall
- James H. Aikman
- Marcy E. Stefan
- Michael T. Normand

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Resumes Attached

	Subject	Witness
L. Mario DiValentino	Revenue Requirement	Assist
Paul M. Normand	Cost of Service Studies	Yes
	Depreciation Study	Yes
	Rate Design Study	Yes
Charles M. Dickson	Revenue Decoupling	Yes
Debbie L. Gajewski	Cost of Service Studies	No
	Revenue Requirement	No
James L. Harrison	Cost of Service Studies	No
	Rate Design	No
Peter W. Hall	Revenue Requirement	No
James H. Aikman	Depreciation Study	No
Marcy E. Stefan	Depreciation Study	No
Michael T. Normand	Cost of Service Studies	No
	Rate Design	No

UNITIL ENERGY SYSTEMS, INC.
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L. MARIO DiVALENTINO
Principal
Moonstone Consulting, LLC.
4547 Lake in the Woods Drive
Spring Hill, Florida 34607

EXPERIENCE:

2005 - Present **MOONSTONE CONSULTING, LLC**

1995 - 2005 **STRATEGIC POWER MANAGEMENT, INC.**

1994 - 1995 **AUS CONSULTANTS, INDUSTRY ANALYSIS GROUP,** Moorestown, NJ

FUNCTIONAL EXPERTISE:

Currently provides consulting services to electric, gas and water utilities, both investor-owned and municipals, as well as large industrial and commercial customers. A professional with hands on experience in managing utility operations, with experience in the areas of power marketing, accounting, financial and ratemaking disciplines.

Chaired and was the driving force of an ad hoc committee of all of the New York State major gas and combination utilities in PSC Case No. 91-M-0509 - Generic Financing Case. The two-year effort resulted in a consensus of all parties on the bond rating target ("A" range) and an agreement between Staff, Energy Utilities and an Intervener on a Multi-Formula approach to setting ROE. The effort in this proceeding was published in an issue of *Financial Markets, Institutions and Instruments, 1994.*

ORANGE AND ROCKLAND UTILITIES, INC., Pearl River, NY

1990 - 1994	Vice President, Accounting and Finance, Controller
1984 - 1990	Assistant Treasurer
1983 - 1984	Director of Accounting
1972 - 1980	Various Supervisory and Management Positions

Summary: Extensive experience in designing and implementing innovative rate proposals, negotiating power supply agreements and in-depth understanding of utility accounting and finance operations.

Regulatory

Directed the preparation, developed strategies, negotiated rate settlement agreements, and managed litigation for rate cases filed in New York, New Jersey, Pennsylvania, Hawaii and FERC. Testified in these jurisdictions on various topics (e.g., taxes, O&M expenses, earnings base capitalization, policy witness).

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Major focus in New York State has been on incentive regulation and multi-year rate plans. Instrumental in the evolution of rate making model in New York as follows:

- 1982 -Expanded Second-Stage filings.
- 1986 -First to propose and receive approval of Third-Stage filing.
- 1990 -First to propose and receive approval of comprehensive electric Revenue Decoupling Mechanism (RDM).
- 1992 -First four-year incentive rate plan for gas operation.

These major innovations were the basis for rate agreements for other energy utilities in New York.

Operational Experience

Directed and managed the following utility operations:

General Accounting, Fixed Asset Accounting, State and Federal Taxes, Regulatory Report filings, Purchasing, Materials Management (T&D and Power Plants) departments, Treasury Services, Cash Management and Risk Management programs.

EDUCATION:

Bachelor of Business Administration, Pace College, Pleasantville, New York.

APPEARANCES AS EXPERT WITNESS:

New York State Public Service Commission
New Jersey Board of Public Utilities
Pennsylvania Public Utility Commission
Hawaii Public Service Commission
Federal Energy Regulatory Commission

PAPERS AND PRESENTATIONS:

Preface for *Financial Markets, Institutions and Instruments, 1994"* Estimating Cost of Capital; Methods and Practice"; (New York University Salmon Center Volume 3, Number 3)

Co-Authored 'Revenue Decoupling Plus Incentives Mechanism" (Chapter 7) in Regulatory Incentives for Demand Side Management : American Council for Energy-Efficient Economy in cooperation with The New York State Energy Research and Development Authority 1992

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PAUL M. NORMAND
Principal

Experience in the electric, gas, and water industry includes project management and testimony for various cost of service and rate design analyses, engineering system planning and design functions, and detailed electric power loss analyses. Also, experienced in the analysis and preparation of economic and plant data, revenue requirements and presentation before state and federal regulatory agencies. Presented expert testimony on behalf of utilities in over 30 applications before regulatory commissions.

EXPERIENCE:

1984 - Present **MANAGEMENT APPLICATIONS CONSULTING, INC.**
Principal consultant providing consulting services to industry in planning, pricing, and regulation. Extensive experience in analyzing power systems for power loss studies and regulatory issues, gathering and updating property accounting data for depreciation studies, reviewing and analyzing life analyses relating to simulated plant balances and actuarial data, and performing property inspections to aid in service life estimation and salvage and removal cost estimations.

1983 - 1984 **P. M. NORMAND ASSOCIATES**
Independent consultant providing services to the utility industry in cost analyses, regulatory services and expert testimony.

1976 - 1983 **GILBERT/COMMONWEALTH**, Reading, Pa.
Director, Rate Regulatory Services - Administrative and fiscal responsibility for rate and regulatory services nationally for electric, gas, and water utilities. Additional responsibilities included all marketing, research and development efforts, and contract negotiations for all studies performed by the Regulatory Service Department. Provided consulting service to utilities in project management, personnel staffing, and future development efforts.

Manager, Austin, Texas Office - Responsibility for the overall administrative and business aspects for the department in the Southwest.

Senior Management Consultant - Responsibilities included project management of various electric and gas cost-of-service studies.

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PROPOSAL FOR ELECTRIC RATE CASE FILING

Consulting Engineer - Prepared class and time-differentiated cost-of- service studies, revenue requirements exhibits, and expert testimony for formal rate proceedings before regulatory agencies. Performed forecasted ten-year cost-of-service studies by customer classes. Analyzed and prepared transmission (wheeling) rates based on cost-of-service.

Engineer - Derived system demand and energy loss factors and customer load characteristics required for cost-of-service results and related rate schedules.

1975 - 1976 **WESTINGHOUSE ELECTRIC CORPORATION,** Pittsburgh, PA
Responsible for the procurement of electrical/electronic control equipment and power cables for the nuclear reactor control system. Assisted in the development of procedures for the seismic testing of various electronic equipment related to reactor control.

1971 - 1974 **NEW ENGLAND ELECTRIC SYSTEM,** Westborough, Massachusetts
Experience from various system assignments in conjunction with formal education. Assigned to the Transmission and Distribution Department with responsibilities in several voltage conversion efforts and system planning. Development of network modeling techniques, load flow, and fault study analyses for the system planning department.

1966 - 1970 **U.S. NAVY**
Aviation electronic technician with responsibilities for maintenance and trouble-shooting of electronic communication equipment.

EDUCATION:

B.S.E.E., Electrical Engineering, Northeastern University, 1975
M.S.E.E., Electrical Power Systems, Northeastern University, 1975

Graduate Studies - MBA Program, Lehigh University and Albright College, 1977 to 1980

SOCIETIES:

Institute of Electrical and Electronic Engineers
Society of Depreciation Professionals

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APPEARANCES AS EXPERT WITNESS:

Federal Energy Regulatory Commission
Arkansas Public Service Commission
Delaware Public Service Commission
Indiana Utility Regulatory Commission
Illinois Commerce Commission
Kansas Corporation Commission
Kentucky Public Service Commission
Louisiana Public Service Commission
Maine Public Utilities Commission
Maryland Public Service Commission
Massachusetts Department of Public Utilities
Missouri Public Service Commission
New Hampshire Public Utilities Commission
New Jersey Board of Public Utilities
New York Public Service Commission
North Carolina Utilities Commission
Ohio Public Utilities Commission
Pennsylvania Public Utility Commission
Texas, Public Utilities Commission of

PAPERS AND PRESENTATIONS:

"Probability of Dispatch Costing Method for Electric Utility Cost-of-Service Analysis." Co-authored with P. S. Hurley, presented to Edison Electric Institute Rate Research Committee May 4, 1982.

"Costing Strategies under Changing Marketing Goals and Long Term Investment Growth." Presented to Missouri Valley Electric Association (MVEA), Kansas City, MO, November 13, 1991.

DEPRECIATION STUDIES PARTICIPATION:

Central Maine Power
Chesapeake Utilities Corporation
Corning Natural Gas Corporation
Dairyland Power Cooperative
Dayton Power & Light Company
EnergyNorth Natural Gas /National Grid NH
Great River Energy
Green Mountain Power
KeySpan Energy Delivery – New York
KeySpan Gas East Corporation/LILCO
Midwest Energy Inc.
Minnkota Power Cooperative
New England Gas Co./Fall River
Public Service of New Mexico – Southern New Mexico Division
St. Lawrence Gas Company, Inc.
Texas-New Mexico Power Company – Texas Division & General Office
Vectren Corporation
Unitil Energy Systems, Inc.

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

CHARLES M. DICKSON
Vice President
Moonstone Consulting, LLC.
4547 Lake in the Woods Drive
Spring Hill, Florida 34607

Extensive experience in utility cost of service analyses, revenue requirement, ratemaking, pricing, performance incentive mechanisms, performance based ratemaking plans, utility accounting, and federal taxation for electric, natural gas, water, and telephone utilities. Recently retired from the NYS Public Service Commission after more than 34 years. Held various positions of increasing responsibility throughout my tenure with the Office of Accounting & Finance including being Director of that Office.

My most recent position was Director, Utility Rates and Service in the Executive Office which responsibilities included oversight of the 300 employees of five Offices (Accounting & Finance, Regulatory Economics, Electric, Gas & Water, Energy Efficiency & the Environment, Telecommunications). In this position, I reported directly to the Chairman of the PSC and was a senior policy advisor to the entire Commission. In this position, I was responsible for rate and service regulation for the more than 400 utility companies in New York State. Throughout my time with the Commission, I was continuously engaged in performing and supervising rate case reviews done by Staff of the Department of Public Service (DPS) as well as many other special studies. The DPS is the Commission's technical support entity. I have prepared and presented testimony in various Commission proceedings covering many issues. These include rate cases in all utility industries, fuel and gas adjustment audits, prudence analyses, performance-based ratemaking proceedings, electric industry restructuring, revenue decoupling mechanisms, the closure of the Shoreham Nuclear Plant and many other topics.

EXPERIENCE:

July 2007 to February 2009	**NEW YORK STATE DEPARTMENT OF PUBLIC SERVICE** **EXECUTIVE OFFICE** **DIRECTOR, UTILITY RATES AND SERVICE**

Was responsible for all rate and service matters to come before the PSC. Managed 5 Offices with 300 staff and advised Commissioners on all rate and service matters.

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PROPOSAL FOR ELECTRIC RATE CASE FILING

1974 - 2007	**NEW YORK STATE DEPARTMENT OF PUBLIC SERVICE OFFICE OF ACCOUNTING & FINANCE**
1999 - 2007	Director, Office of Accounting and Finance
1992 - 1999	Chief, Public Service Audits (Downstate)
1981 - 1992	Public Utilities Auditor IV
1980 - 1981	Public Utilities Auditor III
1977 - 1980	Public Utilities Auditor II
1975 - 1977	Senior Accountant
1974 - 1975	Assistant Accountant

Performed and supervised various utility rate reviews, presented testimony, negotiated multi-year rate plans, participated in and led multi-disciplinary teams, developed generation divestiture plans, managed as many as 75 staff and advised the PSC on accounting, ratemaking and financial matters.

EDUCATION:

B.B.A. - Accounting, Siena College, 1974

APPEARANCES AS EXPERT WITNESS:

New York State Public Service Commission

PAPERS AND PRESENTATIONS:

"REVREQCON: A Model For Evaluating the Revenue Requirement of Coal Conversion Expenditures" – Co-authored with Carl Pechman, Electric Ratemaking, June 1982.

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

DEBBIE L. GAJEWSKI
Managing Consultant

Extensive consulting experience in the electric, gas, and water industries includes demand analysis, cost-of-service, econometric forecasting, and rate information systems. Utility industry knowledge is coupled with experience in accounting processes, system analysis, computer hardware and software capabilities. Provides expert testimony before regulatory agencies. Develops schedules and exhibits for rate filings before regulatory agencies.

EXPERIENCE:

2008 to Present — **MANAGEMENT APPLICATIONS CONSULTING, INC.**
Managing Consultant – Provide rate and regulatory services to the utility industry as described below.

2007-2008 — **KISSINGER ASSOCIATES, INC.**
Director of Sales, EDI – Managed and trained sales staff and resellers to achieve sales objectives and targets via Webinars, technical conferences, and presentations. Worked with Marketing to implement all marketing plans and promotional activities and participated in creation of marketing materials. Identified market needs and feed market requirements to Product Development and Marketing. Prepared sales projections and budgets.

1993-2007 — **MANAGEMENT APPLICATIONS CONSULTING, INC.**
Principal – Provided rate and regulatory services to the utility industry. Prepared and analyzed embedded class cost of service studies and marginal time-differentiated cost studies for electric, gas, and water utilities. Assisted in designing and evaluating utility rates and tariffs. Gathered, analyzed, and processed engineering, operating, and accounting data necessary for these studies. Prepared and submitted expert testimony concerning class cost of service analyses and allocation methodologies.

1985-1993 — Management Consultant – Performed econometric forecast modeling for natural gas distribution utilities which included collecting, compiling, reconciling, and analyzing data elements as well as model development, testing, and integration of multiple models into system sales forecast.

Developed software for microcomputers using numerous database and spreadsheet languages. Developed Visual Basic programs for running class cost of service models. Developed training materials and resources, including user manuals, software documentation, and presentation materials. Conducted numerous training sessions to educate utility personnel in the application and use of cost-of-service models.

Developed allocation factors to be used in cost-of-service studies from bill frequency information, load research, system engineering data, and other sources.

Performed financial, accounting, and administrative functions including preparation of financial statements, processing of monthly billing, tax reporting, preparing receivable reports, and administration of accounts payable.

1984-1985 **GAI-TRONICS CORPORATION**
Regional Sales Coordinator – Responsible for coordinating sales efforts between regional factory representatives and inside sales. Worked with electrical engineers and plant engineers in designing equipment to meet special applications. Trained factory representatives in regional offices on the features, benefits, and advantages of several product lines. Direct customer sales contact with major accounts within regional territory. Maintained constant lead follow-up and established many new accounts.

1982-1984 **GILBERT ASSOCIATES, INC.**
Management Consultant, Cost and Load Analysis Department – Participated in the preparation and analysis of computerized average embedded and marginal time-differentiated cost studies for electric, gas, and water utilities. Responsible for the gathering and processing of engineering, financial, and accounting data necessary to complete these studies.

Assisted in the development of allocation factors to be used in cost-of-service studies from bill frequency information, load research and system engineering characteristics.

1978-1982 Technical Assistant, Cost and Load Analysis Department – Assisted Consultants in the preparation of average embedded and time-differentiated cost studies. Assisted in the development, implementation, and documentation of load research software for gas and electric companies involving Fortran programming and system analysis. Program included meter tape translations, load data analyses, reports generating, and load profile graphics for stratified class data.

1976-1977 GAI-TRONICS CORPORATION
Experience included the use of time sharing and remote job entry terminals. Work also included clerical and secretarial responsibilities. Processed, coordinated, and expedited work orders within the sales and system engineering, purchasing, and production departments for major clients.

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EDUCATION:

B.S., Business Administration, Albright College, 1993
M.B.A. Degree to be completed 2010
Additional Courses:
Fortran, Cobol and Basic Programming Languages
Computer Hardware and Software Capabilities

EXPERT WITNESS/TESTIMONY:

Massachusetts Department of Public Utilities
Public Service Commission of Maryland
Railroad Commission of Texas

UNITIL ENERGY SYSTEMS, INC.
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JAMES L. HARRISON
Managing Consultant

Broad experience in the areas of costing, pricing and cost accounting for regulated industries including expert testimony and systems development for innovative applications.

EXPERIENCE:

1984 to Present **MANAGEMENT APPLICATIONS CONSULTING, INC.**

Principal providing rate and regulatory services to the utility industry. Specialties include marginal and time differentiated average costing analyses, cash working capital studies, innovative rate designs and demand side planning. Diversified assignments include:

- Developing rate case strategy including the development of pro forma accounting adjustments,
- Performing gas and electric marginal cost studies,
- Performing lead-lag studies,
- Providing expert testimony for gas and electric utility cost of service and rate design matters,
- Developing utility marketing plans,
- Developing novel rates for controlled water and storage space heating,
- Performing feasibility study for direct load control,
- Assembling FERC filings for firm and wheeling rate increases,
- Participating in federal proceedings to revise rate making procedures for wholesale requirements service,
- Performing cogeneration feasibility study,
- Performing feasibility study for Automated Meter Reading,
- Developing short term load forecasting models for gas utilities,
- Determining profitability by market sector,
- Performing econometric load forecasting studies,
- Performing reclassification studies to develop cost based rate classes and design appropriate rates,
- Performing least cost planning studies,
- Performing gas and electric utility avoided cost studies,
- Preparing load research sampling plans and sample designs,
- Performing weather normalization studies,
- Performing street lighting operational audits and planning studies,
- Preparing bill estimation studies utilizing ogives and reblocking techniques,
- Consulting on work performance measurement and budgeting systems,
- Developing gas utility daily dispatch models,
- Developing special contracts for large customers,
- Developing spreadsheet models:
  1) to integrate the preparation of all FERC required statements,
  2) to compute marginal costs,
  3) to determine cost effectiveness of line and main extensions,
  4) to dispatch gas supply resources on a daily basis,
  5) to forecast daily load and long term load forecasts.

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

1973 - 1984 **GILBERT ASSOCIATES, INC.**
Manager, Cost and Load Analysis Department, Management Consulting Division - Responsible for all phases of the operation of a technical consulting group serving the electric utility industry. Representative assignments included examining feasibility of implementing advanced hand held meter reading devices, performing marginal cost studies using various methodologies, managing innumerable class cost of service studies for filing in accordance with the FERC's PURPA regulations, and developing a comprehensive electric water heater model as part of a major EPRI research project.

Senior Consulting Engineer, Management Consulting Division - Responsible for research and development activities leading to the completion of a system of state of the art computer codes integrating rigorous analytic solutions to numerous rate making functions such as the Probability of Dispatch Method of capacity allocation. Performed consulting assignments to various utility clients in the fields of cost analysis, rate making, load management and load research.

Consulting Engineer, Management Consulting Division - Performed all types of cost of service studies for electric, gas and water utilities including demand analysis, demand synthesis, loss analysis and other ancillary studies in support of cost of service studies.

Administrator, Structural Engineering Department, Power Engineering Division - Administrative responsibility for a staff of over 100 professionals. Specific duties included budgeting, forecasting, direction of computer software development, development of software standards and consulting to line staff in the areas of probability and statistical inference.

Planning Engineer, Scheduling Department, Construction Division - Responsible for developing large scale critical path method (CPM) schedules for engineering and construction assignments. Notable assignments included an engineering schedule for a twin 1100 MW nuclear plant in Japan and a construction schedule for a twin 600 MW coal plant.

1968 - 1971 **GENERAL ELECTRIC COMPANY, INC.**
Ordinance Systems Division Program Planner - Responsible for planning, scheduling and administration for construction of three training facilities for the Navy's Poseidon missile system.

Field Engineer - Responsible for liaison engineering, on site quality control and acceptance testing of large scale computerized fire control systems at various Navy facilities.

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EDUCATION:

B.S. Engineering Mechanics, Lehigh University, 1968
M.B.A. University of Connecticut, 1973
Various short courses and industry seminars.

REGISTRATION:

Professional Engineer - Pennsylvania (1975)
Professional Land Surveyor - Pennsylvania (1982)

SOCIETIES:

National Society of Professional Engineers
Institute of Electrical and Electronic Engineers
(Former Member, Load Management Subcommittee of the Power Apparatus and Systems Committee)

APPEARANCES AS EXPERT WITNESS:

Arizona Corporation Commission
Connecticut Department of Utility Control
Federal Energy Regulatory Commission
Florida Public Service Commission
Massachusetts Department of Transportation and Energy (formerly, Department of Public Utilities)
Maine Public Utility Commission
New Hampshire Public Utility Commission
New Jersey Board of Public Utilities
New York Public Service Commission
Pennsylvania Public Utility Commission
Rhode Island Public Utilities Commission
Vermont Public Service Board

PUBLICATIONS AND PRESENTATIONS:

"Cogeneration and Small Power Production", New England Utility Rate Forum, Worcester, Massachusetts, October, 1981.
"Utility Rates and Their Impact on the Industrial Community", Pennsylvania Foundrymen's Association, Hershey, Pennsylvania, June, 1982.
"Reliability and Utility Pricing", Rocky Mountain Electrical League, Colorado Springs Colorado, May, 1983.
"Mitigating the Consequences of Fuel Switching", New England Utility Rate Forum, Worcester, Massachusetts, November, 1983.
Electric Water Heating for Single Family Residences: Group Load Research and Analysis, Principal Investigator, EPRI EA-4006, 1985.
"Distribution System Cost and Pricing", Marginal Cost Pricing Session, AGA Rate Committee, Seattle, Washington, September, 1987.

UNITIL ENERGY SYSTEMS, INC.
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PETER W. HALL
1150 East Mombasha Road
Monroe, NY 10950
(845) 325-9533
E-mail: peter@moonstonellc.biz

Accounting Professional with extensive experience in financial reporting, accounting operations and rate and regulatory procedures.

EXPERIENCE:

2005 - Present **MOONSTONE CONSULTING**
REGULATORY AND MANAGEMENT CONSULTANT

- Providing rate and regulatory services such as analysis of historical cost data for test period as basis for the development of utility revenue requirement.
- Provided various written procedures to aid client in monthly closings and other accounting functions.
- Review client general controls to ensure compliance with policies and procedures.
- Work with client on financial reports to the SEC and New York Public Service Commission.

2001 - 2004 **MIRANT NEW YORK**, Suffern, NY
NORTHEAST CONTROLLER
2001 **ACCOUNTANT**

- Oversee all General Accounting functions including financial reporting and variance analysis.
- Oversee all Accounts Payable operations and cash management.
- Review general controls to ensure compliance with Mirant's standard policies and procedures.
- Work with outside legal counsel on tax protests, certiorari and settlement negotiations.
- Created and established financial policies and procedures.
- Provide consolidated financials and other information to business unit manager.
- Provide actual versus budget variance analysis to senior management.
- Implemented PREMIR, Power Plant and Oracle Projects in New York.
- Created fixed asset subledger.
- Developed month-end journal entry documentation and procedures.
- Developed monthly financial statement package.
- Facilitated New York as the Pilot for the Cash Sweeping Program, now used by all business units.
- Streamlined bank reconcilement functions.

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1999 - 2001 **CONSOLIDATED EDISON COMPANY OF NEW YORK,** New York, NY
ORANGE AND ROCKLAND UTILITIES, INC., Pearl River, NY
CONSULTANT

- Developing programs to automate reporting of rate case cost elements and historical data.
- Implemented Horizon general ledger software, which automated financial statement reporting.
- Primary liaison on new general ledger accounting system during transition period. Includes staff training, testing new accounting releases and developing procedure and training manuals.
- Prepared historical rate case and cost element exhibits and analysis for regulatory filings.
- Assist in the preparation of financial reports related to the Company's merger.
- Prepare financial presentation for senior management.

1997 - 1999 **ORANGE AND ROCKLAND UTILITIES, INC.,** Pearl River, NY
ADMINISTRATOR – ACCOUNTING SYSTEMS AND PROCESSES

- Responsible for the development and implementation of substantial modifications to existing accounting processing application systems, while adhering to sound accounting policy and practices.
- Coordinate and conduct training of department and company personnel on operational effectiveness of new software.
- Ensure that all work related to system design and accounting procedures are appropriately documented to meet accounting policy guidelines and standards.

1995 - 1997 **SUPERVISOR – GENERAL ACCOUNTING AND FINANCIAL REPORTS**

- Responsible for the administration and direction of the General Accounting and Financial Reports Departments.
- Direct the development of a comprehensive program of general accounting and the preparation of financial statements with optimum use of electronic data processing, to provide efficiency of performances.
- Supervise the preparation of various internal financial reports, coordinating data requirements from various other departments.
- Prepare confidential analysis and studies for senior management.
- Liaison with regulatory commission and external auditors on matters related to the Company's reporting and accounting procedures.
- Analyze all regulatory policies, accounting and tax regulations and procedures in order to assess their impact on the financial operations of the Company and assure compliance with required changes or recommendations.

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

1985 - 1995 **SUPERVISOR – FINANCIAL REPORTS**

- Responsible for the preparation of the Management Discussion and Notes to the Financial Statements of the Company's Annual Shareholders Report.
- Manage the preparation of financial reports to the Federal Energy Regulatory Commission and the State regulatory commissions of New York, New Jersey and Pennsylvania in accordance with applicable regulations.
- Coordinate the development and preparation of financial and statistical reports to the Securities and Exchange Commission in conformity with generally accepted accounting principles and applicable SEC regulations.
- Direct the preparation of accounting regulatory filings.
- Review current procedures and reporting practices to assure compliance with GAAP, regulatory requirements and SEC regulations as applicable.
- Interpret regulatory commission orders and policy statements, tariff revisions, contracts and corporate policies to assess their impact on the Company's reported financial position and operating results
- Supervise development of overhead rates, cost allocation procedures and estimated cost billing procedures.
- Prepare accounting related rate base exhibits and financing petitions.
- Analyze books of account and financial data in order to determine proper accounting and reporting procedures.

1984 - 1985 **SENIOR FINANCIAL ANALYST**

- Perform a full range of accounting and financial reporting duties including analysis for the Annual Shareholders Report, annual reports to Federal regulatory agencies and New York, New Jersey and Pennsylvania state regulatory agencies, analysts and the media.

1981 - 1984 **ADMINISTRATOR PROPERTY TAXES**
1977 - 1981 **SUPERVISOR – GENERAL ACCOUNTING**
1972 - 1977 **TAX ANALYST**

EDUCATION:

BS, Accounting, Boise State University, Boise, ID

APPEARANCES AS EXPERT WITNESS:

New York State Public Service Commission

COMPUTER SKILLS:

Horizon software (including ESSBASE), FOCUS, Windows, Microsoft Excel and Word, Oracle.

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

JAMES H. AIKMAN
Managing Consultant

Over thirty-five years of experience devoted to the public utility industry; recognized as an expert in the field of depreciation. Specializes in depreciation studies, independent engineer's certificates, restatement of property values, and appears as an expert witness. Has performed more than 200 depreciation studies for gas, electric, steam and water utilities and served more than 50 clients, domestic and international.

EXPERIENCE:

MANAGEMENT APPLICATIONS CONSULTING, INC.
Reading, Pennsylvania

MANAGEMENT RESOURCES INTERNATIONAL
Reading, Pennsylvania
Vice President

Gilbert Associates Inc.
Reading, Pennsylvania
Manager Depreciation Services
Senior Consultant
Project Manager

Missouri Public Service Commission
Jefferson City, Missouri
Staff Engineer

Engineering Service Corporation
Decatur, Illinois
Consulting Engineer

Warren H. Hagan, Consulting Engineer
Decatur, Illinois
Consulting Engineer

United States Navy Civil Engineer Corps
Long Beach, California
Public Works Engineer

CAPABILITIES:

Depreciation Studies

Collection of Property Data. Directs the collection of property data necessary for depreciation study databases.

Average Service Life. Estimates average service lives using actuarial, simulated plant record, life-span forecast analyses and judgment.

Gross Salvage and Removal Cost. Performs salvage and removal cost studies to aid in forecasting future salvage and removal costs.

Theoretical Reserve. Prepares theoretical depreciation reserve studies to evaluate and/or allocate book depreciation reserves.

Inspections. Performs property inspections to aid in average service life, salvage and removal cost estimation.

Valuation Studies

Prepared valuations of tangible assets of utilities to develop fair market value and international value to third world nations. International value studies typically incorporate current pricing and cost trending offset by judgmental depreciation.

Independent Engineer's Certificates

Prepares Independent Engineer's Certificates involving detailed field inspections, review of plant accounting records and preparation of records to reconcile assets reported in the indentures with the plant accounting records.

Expert Testimony

Has appeared as an expert depreciation witness before seventeen state utility regulatory agencies, the Federal Energy Regulatory Commission, the Nova Scotia Board of Commissioners of Public Utilities, and the City of New Orleans.

EDUCATION:

B.S., Civil Engineering, University of Illinois. Numerous technical short courses and seminars.

REGISTRATION:

Licensed Professional Engineer: Illinois and Pennsylvania

PROFESSIONAL ASSOCIATIONS:

American Society of Civil Engineers
Society of Depreciation Professionals

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

MARCY E. STEFAN
Consultant

Over 25 years experience in book depreciation accrual rate studies, cost of service, load research and valuation studies for numerous electric and gas utilities. Has been involved in more than 125 depreciation studies for electric and gas utilities.

EXPERIENCE:

MANAGEMENT APPLICATIONS CONSULTING, INC., 2001-Present
Reading, Pennsylvania

Management Resources International, 1985-2001
Reading, Pennsylvania
Consultant

Gilbert/Commonwealth, Management Consulting Division, 1978-83
Reading, Pennsylvania
Technical Assistant, Depreciation Services Department

Singer Equipment Company, Inc., 1975-78
Reading, Pennsylvania
Supervisor, Accounts Payable

CAPABILITIES:

Depreciation Studies

Property Data. Prepares, edits and updates property accounting data for depreciation study data bases.

Depreciation Reserves. Produces theoretical reserve calculations and comparisons to book reserves.

Average Service Life Estimates. Conducts life analyses involving forecasting, simulated plant record, and actuarial data for numerous utilities.

Accrual Rate Schedules. Prepares and develops accrual rates, reserve comparisons, accrual rate comparison and summary schedules.

Cost of Removal. Prepares calculation of cost of removal component included in depreciation accrual rates.

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

Rate Studies

Cost-of-Service. Assists in cost allocation studies for electric and gas utilities. Compiles, processes and analyzes data.

Load Research. Assists in load research studies for electric utilities. Extensive data preparation and calculations.

Valuation Studies

Forecasting. Extensive work with various published trend indexes to develop custom trend indexes for gas and electric utilities. Responsible for maintenance of cost trend index files.

EDUCATION:

B.S., Accounting, Albright College, 2001

Associate Degree, Business, Pennsylvania State University, 1975

SOCIETIES:

Society of Depreciation Professionals

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

MICHAEL T. NORMAND
Analyst

EXPERIENCE:

MANAGEMENT APPLICATIONS CONSULTING, INC.

2010 to Present — ***Analyst***
Prepared and analyzed data using econometric techniques to develop statistical models relating customer load characteristics to various measures of costs for marginal cost of service study.

Developed detailed interrelated spreadsheets including, marginal cost schedules and supporting work papers for filing before state regulatory commissions. Prepared detailed demand and energy spreadsheets for accounting cost and seasonal allocation studies.

2008-2010 — ***Jr. Analyst***
Assisted in the preparation of cost of service studies for electric and gas utilities. Applied load research data in developing demand and energy allocation factors for accounting cost of service studies.

EDUCATION:

2004-2008 — **West Virginia University**, Morgantown, WV
Bachelor of Science in Business Administration
Major: Finance

SKILLS:

Computer: Word, Access, Excel, PowerPoint, Microsoft Business Solutions
Language: Conversational French

EMPHASIS:

Corporate Finance, Accounting and Accounting Systems, Business Strategy, Investments and Portfolio Theory, Derivatives

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

Attachment 7

Schedule

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

Detailed Work Plan

Line No.	Description	11-January	18-January	25-January	1-February	8-February	15-February	22-February	1-March	8-March	15-March	22-March	29-March	5-April	12-April	19-April	26-April
	Week Number	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	**Project Commencement, Issue Data Requests**		X														
2																	
3	**Task 1:**																
4	**Revenue Requirements**																
5	Establish per books billing units				X	X			X					X			
6	Develop per books revenue requirements						X	X		X	X						
7	Make pro forma adjustments to revenues									X	X	X			X	X	
8	Make pro forma adjustments to expenses														X	X	
9	Develop Transmission separations												X				
10	Draft Testimony										X	X			X	X	
11	Prepare Schedules and Work Papers												X	X			
12	Interface with Depreciation & COC									X	X						
13																	
14	**Class COSS Data Gathering**																
15	Prepare/Participate Kickoff Meeting			X													
16	Prepare Data Requests			X			X										
17	Address/Resolve Questions					X		X	X								
18	Subsequent Data Requests							X		X				X			
19	Transcribe/Reformat Data								X	X	X	X					
20																	
21	**Develop Allocators**																
22	Incorporate Load Research Data					X	X	X		X	X						
23	Analyze Corporate Allocations							X	X	X				X			
24	Proportional Responsibility					X	X			X				X			
25	Supply Cost Allocation									X	X						
26	Meter Allocator						X	X									
27	Services Allocator						X	X									
28	Customer Premises								X	X							
29	Meter Reading								X	X							
30	Customer Accounting								X	X							
31	Bad Debt								X	X					X		
32	Other Direct Assignments									X	X	X			X		
33																	
34	**Prepare Accounting Study**																
35	Establish Working Columns						X	X									
36	Review Detailed Revenue Requirements							X	X		X	X		X			
37	Establish Functions To Study								X	X			X				
38	Replicate Tax Calculation										X	X					
39	Revise Model Structure								X	X	X	X					
40	Develop Internal Allocators										X	X	X	X			
41	Develop Functionalization								X	X							
42	Prepare Print Macros								X			X					
43	Enter Allocators										X	X					
44	Review Internally										X	X			X		
45	Revise Previous Testimony								X	X	X		X	X			
46	Prepare and Label Exhibits								X	X				X	X		
47	Final Revisions to Testimony & Exhibits														X	X	
48	Finalize and Review Externally													X	X		
49	Document and Archive															X	X

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

Line No.	Description	11-January	18-January	25-January	1-February	8-February	15-February	22-February	1-March	8-March	15-March	22-March	29-March	5-April	12-April	19-April	26-April
	Week Number	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
50																	
51	**Prepare Marginal Cost Study**																
52	Meet with Planning Personnel			X													
53	Migrate data from Previous Model					X	X										
54	Segregate Primary/Secondary					X	X										
55	Incorporate Load Research Data							X	X								
56	Enter Handy-Whitman/GDP Indices							X	X								
57	Supervise Distribution Simulations						X		X	X							
58	Examine Main Extensions							X	X	X							
59	Develop Regression Models								X	X	X						
60	Enter Historical Data								X	X							
61	Compute Loading Factors										X	X	X				
62	Develop Carrying Charge Rates										X	X	X				
63	Complete Model Structure											X	X	X			
64	External Review												X	X			
65	Revise Previous Testimony											X	X				
66	Prepare and Label Exhibits														X	X	
67	Revisions to Testimony & Exhibits														X	X	
68	Final Revisions														X	X	
69	Document and Archive															X	X
70																	
71	**Design Rates**																
72	Verify Billing Units							X	X	X							
73	Assemble Bill Frequencies								X		X	X					
74	Create Booked to Billed Adjustment										X	X	X				
75	Establish Revenue Targets											X	X	X			
76	Design Rates											X	X	X	X		
77	Mark Up Tariffs										X	X					
78	Revise Previous Testimony									X			X		X		
79	Prepare and Label Exhibits														X	X	X
80																	
81	**Task 2: Depreciation Study**																
82	Issue Data Request		X	X													
83	Update Data Base							X	X	X	X						
84	Run Curve Fitting Routines										X	X	X				
85	Inspect Facilities											X					
86	Select Curves											X	X				
87	Draft Report												X	X			
88	Prepare Schedules													X	X	X	
89																	
90	**Task 4: Revenue Decoupling/Pricing Alternatives**																
91	Issue Data Request			X													
92	Review Commission Precedents						X	X									
93	Draft RDM Tariff Language										X	X					
94	Examine Other RDMs					X	X			X	X						
95	Draft PBR Tariff Language								X	X							
96	Draft Report											X	X				
97	Prepare Testimony and Schedules												X	X	X		

Attachment 8

Billing Rates

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

MANAGEMENT APPLICATIONS CONSULTING, INC.

BILLING RATES

CLASSIFICATION	HOURLY BILLING RATE
Managing Consultant	
Senior Consultant	
Consultant	
Analyst	
Junior Analyst	
Technical Assistant	
Word Processing	

Attachment 9

Billing Terms and Conditions

UNITIL ENERGY SYSTEMS, INC.
PROPOSAL FOR ELECTRIC RATE CASE FILING

MANAGEMENT APPLICATIONS CONSULTING, INC.
BILLING TERMS AND CONDITIONS

Professional Services:

Charges for professional services will be at the standard hourly rates as shown on the attached schedule. Time charges will be made only while actually at work on the assignment and for the travel time during normal working hours, where applicable.

Out-of-Pocket Expenses:

In addition to the cost of professional services, travel, and living expenses while engaged on a project away from the home office, such as commercial travel fares, meals, lodging, telephone and rented automobiles, will be billed at cost. Use of a personal car to make a trip in your interest will be billed at the currently allowed IRS rate. Outside services or extraordinary expenses, when specifically authorized and incurred on your behalf, will be billed at cost. Other expenses such as telephone, reproduction, postage, freight, and data processing will be provided at no additional cost.

Method of Billing:

Billings will be rendered monthly for the preceding month's services performed and expense incurred on your behalf. Invoices will be due and payable ten days after receipt. Our assignment may be interrupted or terminated at any time without further liability other than for the charges and expenses incurred up to the date of such interruption or termination.

Software Rights:

Any software developed in the course of this assignment will be considered confidential trade secrets and will become the property of MAC. If requested, a copy of this software will be provided to you for your exclusive use in conducting your own business. This software is not to be copied, except for archival purposes, nor is it to be distributed to any third party without the expressed written consent of MAC. MAC retains the sole rights to reproduce, copy, distribute, and license this software.

Confidentiality:

In the course of the assignment, MAC may be provided confidential, proprietary and/or secret materials of the client that are not known publicly. MAC will maintain all confidences and shall restrict such information to its personnel with a need to know. MAC will not copy or record any confidential information except as reasonably necessary for the performance of its assignment. MAC will not remove any such information from client's premises unless specifically provided by the client. MAC will dispose of any and all confidential materials in any manner as may be directed by client.

CONCENTRIC ENERGY ADVISORS

May 19, 2010

Mr. Mark H. Collin
Senior Vice President, Chief Financial Officer and Treasurer
Unitil Service Corporation
6 Liberty Lane West
Hampton, NH 03842

RE: PROPOSAL TO PROVIDE EXPERT ASSISTANCE TO UNITIL ENERGY SYSTEMS FOR A NEW HAMPSHIRE ELECTRIC RATE CASE FILING

Dear Mr. Collin:

On February 2, 2010, Concentric Energy Advisors submitted to Ms. Karen Asbury a proposal to provide expert assistance to Unitil Energy Systems on matters related to decoupling and pricing alternatives for a New Hampshire electric rate case filing.

Approximately one month later, you requested a change in the scope of the expert assistance that Concentric would be provide for the New Hampshire electric rate case filing, to reflect a change in the issues that Unitil Energy planned to address in the rate case. With the change in scope, Concentric would be responsible for preparing analyses and reviewing and making revisions to testimony on a variety of issues related to rate plans and cost tracking mechanisms; Concentric would no longer be responsible for developing and supporting a decoupling mechanism for Unitil Energy.

The purpose of this letter is to express in writing the agreement that you and I made that Concentric would provide this revised expert assistance according to the commercial terms that I had provided in the original February 2, 2010 proposal. That is, Concentric will provide consulting services as described in this letter until the electric rate case is filed for a . Concentric will also provide consulting services in support of the filing, as directed by the Company,

I appreciate this opportunity to work with you and the rest of the Unitil team.

Sincerely,

James D. Simpson

Jim Simpson
Vice President

cc: Ms. Karen Asbury

CONCENTRIC ENERGY ADVISORS, INC.
HOURLY RATE SCHEDULE

(EFFECTIVE AS OF 1/1/10)

TITLE	HOURLY RATE	
CHAIRMAN AND CHIEF EXECUTIVE OFFICER		
PRESIDENT		
SENIOR VICE PRESIDENT		
VICE PRESIDENT, EXECUTIVE ADVISOR		
ASSISTANT VICE PRESIDENT		
PROJECT MANAGER		
SENIOR CONSULTANT		
CONSULTANT		
ASSISTANT CONSULTANT		
ANALYST		
ASSOCIATE		
PROJECT ASSISTANT		

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

February 2, 2010

Karen Asbury
Director, Regulatory Services
Unitil Energy Systems
6 Liberty Lane West
Hampton, NH 03842

Dear Karen:

FINANCO, Inc. is pleased to offer its assistance with your upcoming ratemaking activities before the New Hampshire Public Utilities Commission. We offer my services for testimony preparation and expert witness presentation at hearing. Brent Heidebrecht will collect and analyze data, prepare supporting schedules, and assist with testimony preparation and responses to requests for information.

We have extensive experience in cost of capital matters. Over the past twenty-five years, I have offered testimony in approximately 200 cases before state and federal regulators and in court and legislative appearances. My attached resume provides a chronological listing of those engagements, including the assignments we have performed for Unitil since 1998.

Our fee schedule and budget worksheet are attached. Based our discussions about filing cases in New Hampshire and Massachusetts at approximately the same time, I estimate that approximately ___ hours will be required for each case for analysis and testimony preparation. The cost for preparing the direct testimony for filing in each case ___ . After the testimony is filed, we propose to work at your direction as necessary to respond to data requests, prepare rebuttal testimony, prepare for hearing, present testimony under cross-examination, and assist with other matters as requested. All such work shall be billed at the hourly rates indicated on the attached fee schedule. If this agreement is satisfactory, please execute and return one copy for our files.

We look forward to working with you again and to a successful outcome in the current matter.

Sincerely,

Samuel C. Hadaway

Samuel C. Hadaway
Principal

Accepted by:

Karen M. Asbury

Enclosures

FINANCIAL ANALYSIS CONSULTANTS

FINANCO BUDGET WORKSHEET

BUDGET ESTIMATE FOR RATE OF RETURN TESTIMONY IN UNITIL ENERGY SYSTEMS, INC.
NEW HAMPSHIRE 2010 RATE CASE.

PERSONNEL	RATES	
HADAWAY (SCH)	$	PRINCIPAL
HEIDEBRECHT (BLH)	$	PRINCIPAL
DATA COLLECTION	$	DATA COLLECTION & ANALYSIS

1. INITIAL ANALYSIS, TESTIMONY & EXHIBITS AND SPREADSHEETS AND WORKPAPER DOCUMENTATION.

		HRS	AMT	ACTIVITY
	SCH		$	DATA ANALYSIS AND TESTIMONY.
DIRECT TESTIMONY	BLH		$	DATA ANALYSIS AND TESTIMONY.
BUDGET	DC		$ -	COLLECTION & REVIEW OF DOCS AND DATA.
$				

WE WOULD WORK AT THE COMPANY'S DIRECTION FOR OTHER ACTIVITIES SUCH AS REBUTTAL, SETTLEMENT CONFERENCES, PREPARATION WITH ATTORNEYS, AND CROSS EXAMINATION.

BUDGET FOR PROFESSIONAL SERVICES

BILLING RATES

Principals:	
Hadaway	er hour
Heidebrecht	er hour
Senior Associates:	er hour
Associates:	er hour
Data Collection and Analysis:	er hour
Administrative Assistance:	er hour

Principal and associate billing rates include all normal office overhead such as testimony preparation, typing, and routine administrative functions. All out-of-pocket costs for travel, long distance telephone, overnight mail, photocopying, etc. are billed at actual costs. Invoices are rendered at the end of each month with payment expected on a thirty-day basis.