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.

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

## <u>Marginal Cost Study/Rate Design/Depreciation Study - Management Applications</u> 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)

		<u>Attachment 3</u>
Legal ORR & RENO P.A.	\$40,655.25	Tab 1
Cost of Equity		
FINANCO INC.	\$44,200.00	2
Cost of Service/Revenue Requirement	\$40.907.c0	2
MOONSTONE CONSULTING LLC	\$49,807.50	3
Marginal Cost Study/Rate Design/Depreciation		
MANAGEMENT APPLICATIONS	\$104,836.02	4
Rate Plan	\$22.074.05	5
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
<u>NH PUC Billings for Consultants</u>		
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

<u>TOTAL</u>

\$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	AMOU	NT INVO	CE REFERENCI
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				18
		ORR & RENO P.A.	\$826.00		22
	Jul-10		\$9,292.50		
	Aug-10		\$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	•		• • • • • • • • •		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	
larginal Cost S	Study/Rate Des	ian			TAB 4
0		MANAGEMENT APPLICATIONS (MAC)	\$4,600.00		1
	Mar-10	MANAGEMENT APPLICATIONS	\$21,107.50		7
	Apr-10		\$16,756.25		, 12
		MANAGEMENT APPLICATIONS			17
	Jun-10		\$1,943.75 \$7,723.01		
	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		\$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	AMO	UNT	INVOICE RÉFERENCI
Depreciation					
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		\$6,054.26		15
		MANAGEMENT APPLICATIONS			
	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		\$21,230.30		6
	Apr-10	CONCENTRIC ENERGY ADVISORS	\$2,987.27		11
	Jul-10	CONCENTRIC ENERGY ADVISORS	\$2,972.25		16
				<u> </u>	
		TOTAL CONCENTRIC ENERGY ADVISORS	-	\$32,974.95	1
emporary 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
		ACCOUNTEMPS	\$2,227.20		29
		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 Jan-11	Unitil Service Corp. Temp Time Charges Unitil Service Corp. Temp Time Charges			
		TOTAL UNITIL SERVICE CORP. TEMP TIME C	HARGES	\$22,910.98	

#### 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
ATEGORI	SERVICE	DESCRIPTION	AMOUNT	
NHPUC Billings	s for Consultar	nts		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		\$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		664,956.56
				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
Tinting	Apr-10	IKON OFFICE SOLUTIONS	\$1,291.48	1
		TOTAL IKON OFFICE SOLUTIONS		\$1,291.48
Publishing				TAB 10
abhannig	Apr-10	UNION LEADER	\$480.89	1
		TOTAL PUBLISHING		\$480.89
lisc.				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

,

SU	nitil			F	Batch: 1088		
				-	Requisition		
				F	AC		28
Ship To:		Bill To:		L	AU		
		Unitil Energy Syst	ems				
Ordered From: ORR & RENO P.A. ONE EAGLE SQUARE PO BOX 3550							
CONCORD, NH 03302	-3550						
Order Date:		Requisitioner:			•		
4/15/2010		Joanne Robbins					
				Allocation			
Line Qty Description 1 1 UES Rate Case	Legal Services	Tax N 10200	Acct Num 0001820307	A-W-C	Dist. Amount \$3,191.50		<b>Sub</b> \$3,191.50
					Invoice Total:		\$3,191.50
Invoice Number: 650 Releasing Group: N/		pice Amount: \$3,19		eiving Grou	p: N	/A	
Approvals: 1 -	Gary Epler	5/11/2	010				
AP Notes: Legal Ser	vices Rendered F	ebruary 2010					
		The second s					
Vouchered by:	a						
	Payee						
	Payee Mai						
Return Check to:							
Return Check to:			· · · · · · · · · · · · · · · · · · ·				
Return Check to:							
Return Check to:							
Return Check to:			· · · · · · · · · · · · · · · · · · ·				

5/12/2010

Redacted Page 2 of 48



One Eagle Square, P.O. Box 3550, Concord, NH 03302-355 Telephone 603-224-2381 \* Facsimile 603-224-2318 www.orr-reno.com Tax ID #02-0279815

n	ECEIVE	5
Ņ	APR 2.6	U
AC	COUNTS PAYABI	E

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 Profession Re: UES Bas			
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	
R	usan S. G achel A. ouglas P	Goldwasser	
		Total hours	
		Legal Services	
Disbursemen	ts on you	ır behalf:	
	·	Travel	

62044 4/15/10 gtR

3,136.50

10 20 00 00 182 0307

Orr & Reno

Page: 2

**Total Disbursements** 

Total Legal Services and Disbursements3,191.50Unpaid Prior Balance0.00Total Now Due:3,191.50

Redacted Page 4 of 48



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 Disbursements3,191.50Unpaid Prior Balance0.00Total Now Due:3,191.50

Redacted Page 5 of 48 Page 9 of 169 6/14



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

Releasing Group: N/A	Receiving Group:	N/A	
Approvals:			
1 - Gary Epler	6/9/2010		

AP Notes: Legal Se	ervices Rendered March 2010
Vouchered by:	dr
Return Check to:	Payee
Voucher Month:	June



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

April 19, 2010 ECEIV Page: 1 ACCOUNTS PAYARA

File # 012073-0005 Invoice # 66197

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

64232

Susan S. Geiger Douglas Patch

10200000182 0307

6/4/10 91R

..

Ξ,

Orr & Reno

Page: 2

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

r' 17 p



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

Please remit this page with your payment

Thank You

Re: UES Base Rate Case

Total Legal Services and Disbursements1,150.50Unpaid Prior Balance3,191.50Total Now Due:4,342.00

Redacted Page Page 9 6748

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

Voucher Month:

Order Date:	Requi	sitioner:				
5/28/2010	Joanne	Robbins				
Line Qty Descriptio 1 1 Account No.	n 12073-0005 UES Rate Case	<b>Tax</b> N 10	Acct Num	- Allocation A-W-C	Dist. Amount Unit \$10,561.00 EA	<b>Sub</b> \$10,561.00
					Invoice Total:	\$10,561.00
Invoice Number:	66687 Invoice A	mount: \$1	0,561.00			
<b>Releasing Group:</b>	N/A		Rec	eiving Grou	p: N/A	
Approvals:	1 - Gary Epler	6/5	9/2010			
AP Notes: Legal S	Services Rendered April 20	010				
Vouchered by:	A					
Return Check to:	Рауее					

June



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

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



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

Page: 1

#### For Professional services rendered Re: UES Base Rate Case

SSG 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 revised petition; e-mails from Mr. Stewart regarding rate of return
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
DLP	reviewed draft of petition
SSG	read updated Notice of Intent to File Rate Schedules
SSG	began reviewing and editing Mr. Normand's prefiled testimony
DLP	reviewed prefiled testimony
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 102000001820301 63947 5/28/10 JFC
	DLP SSG SSG DLP SSG

Orr & Reno

·		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

Page: 2

Orr & Reno		Page: 3
to each cust	omer class	
4/26/2010 SSG read order s same	uspending tariff and e-mailed Mr. Stewart regarding	
regarding sa and procedu same; resear developed d statement of	earance and cover letter; e-mailed Mr. Stewart me and regarding preliminary statement of position tral schedule; e-mail from Mr. Stewart regarding ched procedural schedule for prior rate case; raft procedural schedule; began drafting preliminary position; reviewed filing for background for preliminary statement of position	
Mr. Collin's statement of preliminary	rafting preliminary statement of position; reviewed prefiled testimony and schedules for preliminary position; e-mailed draft procedural schedule and statement of position to Mr. Stewart with lengthy arding schedule references in Mr. Collin' s prefiled	
	ponded to Mr. Stewart's e-mail regarding references in Mr. Collin's testimony	
Susan S. Geiger Douglas Patch		
	Total hours	
	Legal Services	<u>10,561.00</u>

Total Legal Services and Disbursements10,561.00Unpaid Prior Balance4,342.00Total Now Due:14,903.00



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

Gary Epler, Esq. Chief Regulatory Counsel Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03824-1720 May 10, 2010 File # 012073-0005 Invoice # 66687

## Please remit this page with your payment

Thank You

Re: UES Base Rate Case

Total Legal Services and Disbursements10,561.00Unpaid Prior Balance4,342.00Total Now Due:14,903.00

SU	nitil	Batch: 108804371UPS Requisition: 64750 Invoice: 67335
Shin Tor	DULT	ACH
Ship To:	Bill To:	<u></u>
	Unitil Energy Systems	
Ordered From: ORR & RENO P.A. ONE EAGLE SQUARE PO BOX 3550 CONCORD, NH 03302		
Order Date:	Requisitioner:	
6/17/2010	Megan Wallace	
1 1 Professional S Rate Case	ervices rendered - UES Base N 102000001820307	\$4,926.50 EA \$4,926.50 Invoice Total: \$4,926.50
Invoice Number: 67	Invoice Amount: \$4,926.50	
<b>Releasing Group:</b> N	Ά	Receiving Group: N/A
Approvals: 1	- Frederick Stewart 6/17/2010	
AP Notes:		
Vouchered by:	d	
Return Check to:	Payee	
Voucher Month:	Jine	

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4371

6/17/2010

Redacted Page 15 of 48

Professional Association

Reg # 64750 ma 6/17/10

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

ECEIVE JUN 1 6 2010 ACCOUNTS PAYABLE

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	5SG	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

Tab 1	3			Redacted Page 16 of 48
Orr & Reno				Page: 2
		Patch regarding sa and edits to data r	ame; e-mailed Mr. Stewart with comments on equest answers	
5/20/2010	DLP		responses to data requests; provided liscussed with Attorney Geiger	
5/21/2010	SSG		to data requests; phone conference with Mr. answers to data requests	
5/21/2010	DLP	reviewed final dra	fts of responses to data requests	
5/26/2010	SSG	reviewed staffs ter Mr. Epler's e-mail	mporary rate proposal; read and responded to regarding same	
5/27/2010	SSG	attended technical	session on temporary rates	
5/28/2010	SSG		with Attorney Epler regarding meeting with apporary rate settlement	
			. ,	
	usan S. G Douglas P	leiger	I otal hours	
		leiger		<u>4,926.50</u>
D	Douglas P	eiger atch	I otal hours	<u>4,926.50</u>
D Payments sin	Douglas Po ce last sta	eiger atch atement	I otal hours Legal Services	<u>4,926.50</u>
	Douglas P ce last sta P	eiger atch	I otal hours	<u>4,926.50</u>

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



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

#### Please remit this page with your payment

Thank You

Re: UES Base Rate Case

Total Legal Services and Disbursements4,926.50Unpaid Prior Balance11,711.50Total Now Due:16,638.00

Redacted UI UU Page 18 of 48 18

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

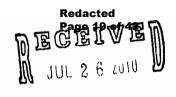
Order Date:	Requisitioner:				
7/28/2010	Catherine MacArthur				
	Allocation				
Line Qty Description	Tax Acct Num A-W-C Dist. Amount Unit Su	b			
1 1 File 012073-0005	N 102000001820307 \$826.00 EA \$82	6.00			
	Invoice Total: \$826				

Invoice Numb	er: 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:	$\mathcal{M}$		
Return Check to:	Рауее		
Voucher Month:	aug		

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4625

8/10/2010



BY: .....



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

Gary Epler, Esq. Chief Regulatory Counsel Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03824-1720 July 22, 2010 File # 012073-0005 Invoice # 68115

Page: 1

ALIS

#### 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

102000001820307

7.28-2010

66397

Attachment 3 Tab 1				Redacted Page 20 of 48
Orr & Reno				Page: 2
Su	isan S. Geiger			
			Total hours	
			Legal Services	<u>826.00</u>
Payments sinc	e 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

Redacted Page 21 of 48



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

Gary Epler, Esq. Chief Regulatory Counsel Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03824-1720 July 22, 2010 File # 012073-0005 Invoice # 68115

Please remit this page with your payment

Thank You

Re: UES Base Rate Case

Total Legal Services and Disbursements826.00Unpaid Prior Balance0.00Total Now Due:826.00

Ĵ	

Ship To:

Bill To: Unitil Energy Systems

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

Batch: 108804632UPS			
Requisition: 66836			
Invoice: 68570			
ACH			

Order Date:	Requisitioner:				
8/10/2010	Catherine MacArthur				
	Allocation				
Line Qty Description	Tax Acct Num A-W-C Dist. Amount Un	it Sub			
1 1 File 012073-0005	N 102000001820307 \$9,292.50 EA	\$9,292.50			
	Invoice Total:	\$9,292.50			
		ψ0,20			
• • • • • • • • • • • • • • • • • • •	Invoice				

	er: 68570	Amount:	\$9,292.50			
Releasing Group:	N/A			Receiving Group:	N/A	
Approvals:						
	1 - Gary Eple	r	8/11/2010			

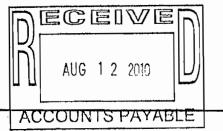
AP Notes: July legal services/DE 10-055 UES Rate Case				
Vouchered by:	d			
<b>Return Check to:</b>	Payee			
Voucher Month:	ang			

¢



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

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



August 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;

10200001820307

8/10/10 00)

6689

## Page: 2

		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	<u>9,292.50</u>
Total Legal Servio	es and Disbursements	9,292.50
Unpaid Prior Bal	ance	826.00
Total Now Due:		10,118.50

.. .

Redacted Page 25 of 48



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

Gary Epler, Esq. Chief Regulatory Counsel Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03824-1720 August 6, 2010 File # 012073-0005 Invoice # 68570

# Please remit this page with your payment

Thank You

Re: UES Base Rate Case

Total Legal Services and Disbursements9,292.50Unpaid Prior Balance826.00Total Now Due:10,118.50

S Unitil		-	Batch: 1088048 Requisition: 6 Invoice: 690 ACH	8435
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 1 1 File 012073-0005	Tax         Acct Num           N         102000001820307	Allocation A-W-C	Dist. Amount Unit \$1,858.50 EA	<b>Sub</b> \$1,858.50
			Involce Total:	\$1,858.50
Invoice Number: 69093 In	voice Amount: \$1,858.50			
Releasing Group: N/A	1	Receiving Grou	p: N/A	
Approvals: 1 - Gary Epler	9/27/2010			
			и., — тан	
AP Notes: August legal services/DE	10-055 UES Rate Case			
Vouchered by:				
Return Check to: Payee				
Voucher Month: Sout	,			

Page 26 of 48



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 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 staffs 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

102000001820307

9.22.10 cm

Attachment Tab 1	3			Redacted Page 28 of 48
Orr & Reno				Page: 2
8/19/2010	SSG	read and responde answers to OCA d	ed to Ms. MacArthur's e-mail regarding ata request 3-4	
8/20/2010	SSG	reviewed answers	to OCA and Staff data requests	
	usan S, C	•		
D	ouglas F	atch		
			Legal Services	<u>1,858.50</u>
Payments sine	ce last st	atement	•	
8/20/2010	I	Payment	826.00	
9/3/2010	I	Payment	9,292.50	
	Sub-	total Payments:	10,118.50	
·			Tatal Land Consistence of a Dishuman sector	1,858.50
			Total Legal Services and Disbursements Unpaid Prior Balance	1,858,50
			Total Now Due:	1,858.50

Page 29 of 48



Batch: 108805009UPS Requisition: 70009 Invoice: 70045 ACH

Ship To:

Unitil Energy Systems

Bill To:

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

Order Dat	e:	Requisiti	one	r:				
10/29/201	0	Catherine	Ma	cArthur				
Line Qty Descr 1 1 File 01	lption 2073-0005		Tax N	Acct Nun 102000001820307	A-W-C	Dist	Amount Unit \$914.50 EA	<b>Sub</b> \$914.50
						Invoic	e Total:	\$914.50
Invoice Numl	ber: 70045	Invoice Amount:		\$914.50				
Releasing Group:	N/A				Receiving Gro	oup:	N/A	
Approvals:	1 - Gary Epler			11/2/2010				

AP Notes: Septen	nber legal services/DE 10-055 UES Rate
Vouchered by:	$\mathcal{M}$
Return Check to:	Payee
Voucher Month:	Nov

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=5009

11/2/2010

#### Redacted Page 30 of 48

Drr8	ℜ:	no
n. c	1 4	

Professional Association One Eagle Square, P.O. Box 3550, Concord, NH 03302-3 Telephone 603-224-2381 \* Facsimile 603-224-2381 www.orr-reno.com Tax ID #02-0279815

355 8		RCEIVE	$\mathbb{D}$
	AC	COUNTS PAYAB	LE

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

Page: 1

#### For Professional services rendered Re: UES Base Rate Case

1020 0000 182 03 07

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 staffs 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 <u>914.50</u> Payments since last statement 10/6/2010 Payment 1,858.50 Sub-total Payments: 1,858.50 10.29.10 Cm 7 000

Orr & Reno

Page: 2

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



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

Please remit this page with your payment

Thank You

Re: UES Base Rate Case

Total Legal Services and Disbursements914.50Unpaid Prior Balance0.00Total Now Due:914.50

.

Ship To:	Initi	Bill	<b>To:</b> Ill Energy Systems		-	Batch: 10880517 Requisition: 70 Invoice: 705 ACH	0959	
Ordered From: ORR & RENO P.A. ONE EAGLE SQUAR PO BOX 3550 CONCORD , NH 033								
Order Date:		Requis	sitioner:					
11/18/2010		Cather	ine MacArthur					
Line Qty Description 1 1 File 012073-0				t Num	- Allocation A-W-C	Dist. Amount Unit \$2,197.75 EA Invoice Total:	Sub • <del>\$2,197.75•</del> <del>\$2,197.75</del> -	1283.25
Invoice Number:	70539	Invoice Amount:	(1) 1283.2 - 1283.2	<u>45</u>				
Releasing Group:	N/A			Re	celving Gro	up: N/A		
Approvals:	1 - Gary Epler		12/2/2010					
AP Notes: Octob Case Vouchered by:	ber 2010 lega	l services/E	DE 10-055 UES I	Rate				
Return Check to:	Payee							
Voucher Month:	Dec							

. . .

#### Redacted Page 34 of 48



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

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

I

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

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					
Sı	isan S. G	leiger					
	ouglas P	-					

10 20 00 00 182 03 07

1,283.25

70959

 $\neg a$ 

Legal Services

59 (

11.18.10 cm

.

Orr & Reno

Page: 2

 Total Legal Services and Disbursements
 1,283.25

 Unpaid Prior Balance
 914.50

 Total Now Due:
 2,197.75

paud pen IIIIM IIIM On On Anged On Amato Amato S.25 SI 1283.25

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

> 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

#### Please remit this page with your payment

Thank You

Re: UES Base Rate Case

Total Legal Services and Disbursements1,283.25Unpaid Prior Balance914.50Total Now Due:2,197.75

Ship To:	nitil	<b>Bill To:</b> Unitil Energy Systems		Batch: 1088 Requisition Invoice: ACI	: 72317 70972	S
		Child Energy Cystems				
Ordered From: ORR & RENO P.A. ONE EAGLE SQUARE PO BOX 3550 CONCORD , NH 03303	2-3550					
Order Date:		Requisitioner:				
12/15/2010		Catherine MacArthur				
Line Qty Description 1 1 File 012073-00	05	Tax Acct Nu N 10200000182030		Dist. Amount \$1,634.50	EA \$1,63	34.50
<u></u>				Invoice Total:	\$1,63	4.50 —
Invoice Number: 70		oice Amount: \$1,634.50				
Releasing Group: N/	A		<b>Receiving Grou</b>	p: N	/A	
Approvals: 1 -	Gary Epler	12/21/2010				
AP Notes: Novembe Case	er 2010 legal serv	ices/DE 10-055 UES Rate	]			
Vouchered by:	on					
Return Check to:	Payee					
Voucher Month:	Deci					

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=5280

12/22/2010

,



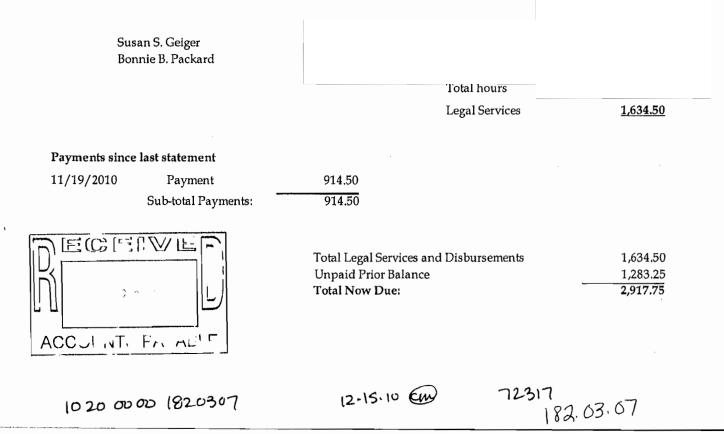
Professional Association One Eagle Square, P.O. Box 3550, Concord, NH 03302-3550 Telephone 603-224-2381 \* Facsimile 603-224-2318 www.orr-reno.com Tax ID #02-0279815

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



Redacted Page 39 of 48

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

#### Please remit this page with your payment

Thank You

Re: UES Base Rate Case

Total Legal Services and Disbursements1,634.50Unpaid Prior Balance1,283.25Total Now Due:2,917.75

Ship To:	nitil	<b>Bill To:</b> Unitil Energy System:	s		Batch: 1088 Requisitior Invoice: AC	n: 73911 71620
Ordered From: ORR & RENO P.A. ONE EAGLE SQUARE PO BOX 3550 CONCORD , NH 0330						
Order Date:		Requisitioner:				
1/13/2011		Catherine MacArthur				
Line Qty Description 1 1 File 012073-00	05	Tax Ad N 10200000	cct Num	Allocation A-W-C	Dist. Amount \$2,212.50	
					invoice rotai.	φ <b>ε,ε</b> τ2.50
Invoice Number: 71		voice Amount: \$2,212.50				
Releasing Group: N/	/A		Re	eceiving Grou	ip: N	/A
Approvals:	- Gary Epler	1/17/2011	ł			
AP Notes: December Case		vices/DE 10-055 UES Ra	ite			
Vouchered by:	du					
Return Check to:	Payee					
Voucher Month:	Jan					

• •

1/18/2011

# 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

ł

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

Page: 1

For Professiona Re: UES Base			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	<u>2,212.50</u>
1020 00 00 182 0307	1.13.11(0)	73911

Orr & Reno

.

Page: 2

### 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

Redacted Page 43 of 48



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 # Page Add of 48 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

Gary Epler, Esq. Chief Regulatory Counsel Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03824-1720 February 4, 2011 File # 012073-0005 Invoice # 72068

Page: 1

#### 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** 

Attachment 3 Tab 1		Redacted Page 45 of 48
Orr & Reno		Page: 2
	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

Gary Epler, Esq. Chief Regulatory Counsel Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03824-1720 February 4, 2011 File # 012073-0005 Invoice # 72068

#### Please remit this page with your payment

Thank You

Re: UES Base Rate Case

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

 $\frac{Reg}{2} = \frac{1}{2} = \frac{$ 

Redacted

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

#### 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



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

#### 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



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 - Allocation -------Line Qty Description Tax Acct Num A-W-C Dist. Amount Unit Sub \$3,800.00 EA \$3,800.00

1 1 Service provided for NH 2010 Rate Case

N 10200001820307

Invoice Total:

**Receiving Group:** 

Batch: 102803986UPS Requisition: 61650 Invoice: 3461 CHK

\$3,800.00

N/A

Invoice Number: 3461 Invoice Amount: \$3,800.00 Releasing Group: N/A

**Approvals:** 

1 - Karen Asbury

4/6/2010

AP Notes:	
Vouchered by:	du
Return Check to:	Рауее
Voucher Month:	april

## FINANCIAL ANALYSIS CONSULTANTS

FINANCO, Inc. P.O. Box 26542 Austin, Texas 78755 Redacted Page 2 of 12

\$3,800.00

\$3,800.00

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

Reg# 61650 Inv 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 Hadaway Hadaway Hadaway Hadaway	ROE TESTIMONY ROE TESTIMONY ROE TESTIMONY ROE TESTIMONY ROE TESTIMONY	2/2/2010 2/15/2010 2/22/2010 2/23/2010 2/24/2010			
	APR -7 2010 ACCOUNTS PAYABLE				

Ple	ase	Remit	To:
-----	-----	-------	-----

Total FINANCO, Inc. P.O. Box 26542 **Balance Due** Austin, Texas 78755

Thank you for the opportunity to be of service.



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

Vouchered by:

Return Check to:

Voucher Month:

Payee

Mai

Order Date:	Requisitioner:				
5/11/2010	Megan Wallace				
		Allocation	• • • • • • • • • • • • • • • • • • •		
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	<b>Invoice Amount:</b>	\$12,200.00		
<b>Releasing Group:</b>	N/A		· · · · · · · · · · · · · · · · · · ·	Receiving Group:	N/A
Approvals:					
	1 - Karen Asbur	y	5/12/2010		
	and the second				
AP Notes: Nease	pay ASAP	)			
	The summary in the summer with the summer way in				

Redacted Page 4 of 12

# **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

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

Invoice Reg # 63204 (mw 5/11/10

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

In Reference To: New Hampshire 2010 Rate Case

Service	<b>Description of Work</b>		Date	Hours/Qty	Rate	Amount
Hadaway Hadaway Hadaway Hadaway Hadaway Hadaway Hadaway Heidebrecht Heidebrecht Hadaway Heidebrecht Hadaway Heidebrecht	ayROE TESTIMONYayROE TESTIMONYrechtROE analysis & exhibitsayROE TESTIMONYrechtROE analysis & exhibitsayROE TESTIMONYrechtROE analysis & exhibitsayROE TESTIMONY		3/2/2010 3/3/2010 3/4/2010 3/9/2010 3/10/2010 3/18/2010 3/19/2010 3/22/2010 3/24/2010 3/24/2010 3/25/2010 3/29/2010 3/30/2010 3/31/2010			
		<u>)</u>				

Please Remit To:	Total	\$12,200.00
FINANCO, Inc. P.O. Box 26542 Austin, Texas  78755	Balance Due	\$12,200.00

Thank you for the opportunity to be of service.

Redacted Ppgg.5261268 4/16



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

	<u>)rde</u>	er Date: Requi	sitioner	:				
7/7/2010 Megan		1 Wallac	e				]	
					Allocation			
Line	Qty	Description	Тах	Acct Num	A-W-C	Dist. Amount	Unit	Sub
1	1	Testimony & exhibits In reference to New Hampshire 2010 Rate Case	Ν	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:	$\sim$	
Return Check to:	Payee	
Voucher Month:	July	

Redacted Page 6 of 12

Austin, Texas 78731

\$6 700 00

# FINANCIAL ANALYSIS CONSULTANTS

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

Invoice Reg# 65494 MW 7/7/10

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

3520 Executive Center Drive, Suite 124

Telephone (512) 346-9317 FAX (512) 346-9337

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

In Reference To: New Hampshire 2010 Rate Case

Service	Description of Work	Date	Hours/Qty	Rate	Amount
Service Heidebrecht Hadaway Hadaway Heidebrecht Heidebrecht Heidebrecht	Description of Work ROE testimony & exhibits ROE TESTIMONY ROE TESTIMONY ROE analysis & exhibits ROE analysis & exhibits ROE analysis & exhibits ROE analysis & exhibits May Picase process. VES Rete CASE 10.20.0000.182. 03,07 MANS	Date 4/1/2010 4/2/2010 4/6/2010 4/7/2010 4/9/2010 4/13/2010 4/16/2010	Hours/Qty	Rate	Amount

#### Please Remit To:

		<b>\$0,100,00</b>
FINANCO, Inc.		
P.O. Box 26542	Balance Due	\$6,700.00
Austin, Texas 78755		Ψ0,700.00

Total

Thank you for the opportunity to be of service.



Ship To:

Bill To: Unitil Energy Systems

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

0	rde	r Date: 1	Requisitioner					
8/31/2010		Megan Wallac	e					
					- Allocation		· · · · · · · · · · · · · · · · · · ·	
Line (	Qty	Description	Tax	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

Batch: 102804709UPS Requisition: 67673 Invoice: 3508 CHK

Invoice Number:	3508	<b>Invoice Amount:</b>	\$8,500.00			
<b>Releasing Group:</b>	N/A			Receiving Group:	N/A	
Approvals:						
· · · · · · · · · · · · · · · · · · ·	1 - Karen Asbur	y.	8/31/2010			

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

# FINANCIAL ANALYSIS CONSULTANTS

FINANCO, Inc. P.O. Box 26542 Austin, Texas 78755 Redacted Page 8 of 12

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

# Invoice $R_{eg} # (67673)$ Invoice Date: 7/31/2010 Invoice #: 3508 MW 8/31/10

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

In Reference To: New Hampshire 2010 Rate Case

Service	Description of Work	Hours/Qty	Rate Amount	
Heidebrecht Hadaway Heidebrecht Hadaway Heidebrecht Hadaway Heidebrecht Hadaway Heidebrecht	Data request responses RESPONSE TO OCA DATA REQUESTS Data request responses RESPONSE TO OCA DATA REQUESTS Data request responses RESPONSES TO STAFF DATA REQUESTS Data request responses RESPONSES TO STAFF DATA REQUESTS Data request responses	7/9/2010 7/12/2010 7/13/2010 7/14/2010 7/15/2010 7/15/2010 7/16/2010 7/18/2010 7/19/2010		
		Date	an sa kirag	
		ſ	DECE	IVED
			<u></u>	2010
-		istern 14	CCOUNTS	PAYABLE
Please Rem	iit To:	То	tal	\$8,500.00
FINANCO, I P.O. Box 26		Ba	lance Due	\$8 500 00

Balance Due

\$8,500.00

Thank you for the opportunity to be of service.

Austin, Texas 78755



Ship To:

Bill To: Unitil Energy Systems

#### Ordered From: FINANCO INC.

P.O. BOX 26542 AUSTIN , TX 78755-0000

Batch: 102805421UPS
Requisition: 74222
Invoice: 3545
СНК

Order Dat	e:	Requis	itione	r:				
1/21/2011	1/21/2011 Megan Wallace							
Line Qty Description 1 1 New Hampshire 2010 Rate Case		ate Case	Tax N	Acct Nun 10200000182030		Dist. Amoun \$7,600.00		<b>Sub</b> \$7,600.00
						Invoice Total:		\$7,600.00
Invoice Number:	3545	Invoice Amount:		\$7,600.00				
Releasing Group:	N/A				Receiving Gr	oup:	N/A	
Approvals:	1 - Karen	Asbury		1/21/2011				
AP Notes:					]			

Vouchered by:	3			
Return Check to:	Payee			
Voucher Month:	Jan			

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=5421

1/24/2011

## FINANCIAL ANALYSIS CONSULTANTS

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

Redacted je 10 of/12

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

In Reference To: New Hampshire 2010 Rate Case

Service	Description of Work	Date	Hours/Qty	Rate	Amount
Hadaway Hadaway Heidebrecht Hadaway Hadaway Heidebrecht Heidebrecht	REVIEW FILINGS REBUTTAL TESTIMONY REBUTTAL TESTIMONY Rebuttal exhibits CONF CALL/REBUTTAL TESTIMONY REBUTTAL TESTIMONY Rebuttal exhibits Rebuttal exhibits	11/6/2010 11/9/2010 11/12/2010 11/15/2010 11/15/2010 11/18/2010 11/23/2010 11/30/2010			1
				0[F][]	

Please Remit To:	Total	\$7,600.00
FINANCO, Inc. P.O. Box 26542 Austin, Texas 78755	Balance Due	\$7,600.00

Thank you for the opportunity to be of service.

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

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 Do	ite:	Requisiti	one	r:				
1/21/201	11	Megan	Wall	ace				
Line Qty Desc 1 1 New H	c <b>ription</b> Hampshire 2010 Rate Case	<u></u>	Tax N	Acct Num 102000001820307	Allocation A-W-C	Dist. Amount l	Jnit EA	<b>Sub</b> \$5,400.00
						Invoice Total:	<u>enci a c</u>	\$5,400.00
invoice Number:	3550	nvoice		\$5,400.00				

Number:		Amount:	101-00-00			
Releasing Group:	N/A			Receiving Group:	N/A	
Approvals:		<u> </u>				
-	1 - Karen Asbu	ry	1/21/2011			

AP Notes:	
Vouchered by:	$\mathcal{O}$
Return Check to:	Payee
Voucher Month:	Jan

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=5421

1/24/2011

### FINANCIAL ANALYSIS CONSULTANTS

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

711001 D ЩĘ Redacted age 12 of 12

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: N	ew Hampshire	2010 Rate Case
--------------------	--------------	----------------

Please Remit To:	Total	\$5,400.00
FINANCO, Inc.		
P.O. Box 26542 Austin, Texas 78755	Balance Due	\$5,400.00
,		

Thank you for the opportunity to be of service.

Tab 3



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 Allocation Acct Num A-W-C **Dist. Amount Unit** Sub Line Qty Description Tax \$17,485.00 \$17,485.00 EA N 10200001820307 1 1 UES Electric Rate Case Billing for February 2010 \$17,485.00 Invoice Total: Invoice Amount: \$17,485.00 Invoice Number: 02/28/10 **Receiving Group:** N/A **Releasing Group:** N/A

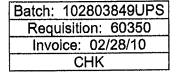
**Approvals:** 

\*\*\*\*

3/5/2010

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

1 - Frederick Stewart





Redacted Page 2 of 20

Regulatory and Management Consultants

Keg # 60350 mw 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 the

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

Best regards,

Limp. Lat

L. M. DiValentino President

	E	C) IE		7 E	
P.C	CO	.HNT:	g Con	AA.	

AIPROVED FOR PAYMENT 10200000 1820307 \$ 17,485.00 111 A/ 3-41-10

•...

Moonstone Consuiting 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	s						
		Peter W.	<u>Hours Spent</u> Charles	L. Mario	Peter W.	Billing Amoun Charles	<u>t</u> L. Marío	Electric Operation
Date	Activity Description	Hall	Dickson	DiValentino	Hall	Dickson	DiValentino	Total
2/1/201	D 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	L						
	trending analysis; prepare data request and review information							
	provided							
2/2/201	D 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	D 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							
21012040	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							
2/12/2010	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 dats set and begin historical							
	trending analysis; prepare data request and review information							
3/40/0044	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							
		L						

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	: \$						
		Hours Spent	•		Billing Amount		Electric
Date Activity Description	Peter W.	Charles	L. Mario	Peter W.	Charles	L. Mario	Operation
Date Activity Description 2/17/2010 Revised and updated UES electric model for 2009 test year	Hall	Dickson	DiValentino	Hali	Dickson	DiValentino	Total
data; populated electric and gas models as information							
becomes available; prepare data set and begin historical		1					
trending analysis; 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							
	<u> </u>						
Billing For the Month of February 2010							
Total Out-of-Pocket		-					
				\$ 4,275.00	\$ 12,285.00 \$	925.00	\$ 17,485.00

.

10 TT

S Uniti			
Ship To:	<b>Bill To:</b> Unitil Energy Sy	vstems	l
Ordered From: MOONSTONE CONSULTING LLC 4547 LAKE IN THE WOODS DR SPRING HILL, FL 34607			
Order Date:	Requisitioner:		
5/6/2010	Megan Wallace		
Line Oty Description	Tay	Acct Num	- Allocation -

0 101

 
 Line Qty
 Description
 Tax
 Acct Num
 A-W-C
 Dist. Amount
 Unit
 Sub

 1
 1
 Professional Services provided in preparation of the UES Electric Rate Case
 N
 102000001820307
 \$24,447.50
 EA
 \$24,447.50

Invoice Total:

Batch: 102804158UPS

Requisition: 63014 Invoice: 03-31-10 CHK

\$24,447.50

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

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4158

5/7/2010

Attachment 3 Tab 3 MOONSTONE CONSULTING LLC

Redacted Page 6 of 20

Regulatory and Management Consultants

Reg# 63014 (mw 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,

f. Mu. Van

L. M. DiValentino President

ECEIW

HIPROVED FOR PAYMONT \$24,447.50 AIPROVED FOR PAYMONT \$24,447.50 1020001820307 1-1) FAR 5-6-10

j

#### UES Bid vs. Actual Summary

\$

#### Bid Amount

Hours Pre-filing Amount

#### **Billed Amount**

January/February Hours Amount

<u>March</u> March Hours Amount

# **Total Billings**

March Hours Amount

# Variance (Over)/Under Bid

Hour Variance Dollar Variance

#### Average <u>Hourly Rate</u>

٠

Ì

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

ttention: Frederick J Stewart				•			
Hourly Rate	\$	Hours Spent			Billing Amount		Electric
Date         Activity Description           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 property reflects company policy issues (Storm recovery, storm reserve, step adjustment etc.) Coordinate and draft testimony for Company witnesses to support rate filing	Peter W. Hall	<u>Hours Spent</u> Charles Dickson	L. Marlo DIValentino	Peter W. Hall	Charles Dickson	L. Mario DiValentino	Operation Total
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, Datermine proforms adjustments based on information provided by the company. Ensure that revenue requirement properly reflects company policy issues (Storm recovery, storm resive, 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 filling							
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 Requiremen 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 filling							
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 proform 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	a						

.

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

.

.

۰,

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

	Peter W.	<u>Hours Spent</u> Charles	i, Mario	Peter W.	Billing Amount Charles	L. Mario	Electric Operation
Date         Activity Description           /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	peter w. Həll	Dickson	DiValentino	Həll	Dickson	DiValentino	Total
/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 filling							
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 Requiremen 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 filling							

.

. .

,

Moonstone Consulting LLC 4547 Leke 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 \$							
	Peter W.	Hours Spent Charles	L. Mario	Peter W.	Billing Amount Charles	L. Mario	Electric Operation
Date         Activity Description           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 filling	Hall	Dickson	DiValentino .	Hall	Dickson	DIVəlentino	Total
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 filling							
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 filling							

. . . .

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

	Houriy Rate	;	Hours Spent			Billing Amount		Electric
		Peter W.	Charles	L. Mario	Peter W.	Charles	L. Mario	Operation
Date	Activity Description	Rall	Dickson	DiValentino	Hall	Dickson	DiValentino	Total
3/27/201	0 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	1						
	adjustments based on information provided by the company,							
	Ensure that revenue requirement properly reflects company							
	policy issues (Starm recovery, starm reserve, step adjustment							
	etc.) Coordinate and draft testimony for Company witnesses to							
	support rate filing							
	,,							
3/28/201	0 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							

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

N/A

**Receiving Group:** 

	11m	Т	Т	۲	ł	۲	T
ES INTI	E?		In		Section of the		

Ship To:

Bill To: Unitil Energy Systems

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

Orde	er Date: Requis	itioner				
8/5/2	34	Wallac	e	Allessian		
1 1	Description July 2010 Profession services for discovery responses re: UES Elec Rate Case	Tax N	Acct Num 102000001820307	Allocation A-W-C	Dist. Amount Unit \$3,327.50 EA	<b>Sub</b> \$3,327.50
	responses re; OES Lieb Mate Outo				Invoice Total:	\$3,327.50

8/5/2010

Invoice Number: UES Inv 08/01/10 Invoice Amount: \$3,327.50

**Releasing Group:** N/A

Approvals:

1 - Frederick Stewart

AP Notes:	
Vouchered by:	d~
Return Check to:	Раусе
Voucher Month:	aug

8/6/2010

Attachment 3 Tab 3

3 MOONSTONE CONSULTING LLC<sup>Redacted</sup>

Regulatory and Management Consultants

Reg # 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.

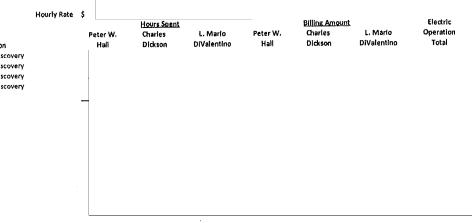
Best regards,

L. M. DiValentino President

Approvers For PATMENT Approvers For PATMENT 10 20 00 00 182 03 07 43,327.50 10 20 00 00 182 03 07 8-5-10

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 July 2010 Attention: Frederick J Stewart



Date Activity Description 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 of July 2010 Total Out-of-Pocket

Redacted \* "Page 15 of 20 HJY



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

Ship To:

Ordered From:

Bill To: Unitil Energy Systems

Order Date:	Requis	itioner:					1
9/20/2010	Megan	Wallace	e				
Line Qty Description 1 1 Professiona August 201	I services - UES Rate Case for	Tax N	Acct Num 102000001820307		Dist. Amount \$3,962.50		<b>Sub</b> \$3,962.50
					Invoice Total:		\$3,962.5
Invoice Number:	UES 9-1-10 Invoice A	mount:	\$3,962.50				
<b>Releasing Group:</b>	N/A			<b>Receiving Grou</b>	p: N	I/A	
Approvals:	1 - Frederick Stewart		9/20/2010				

AP Notes:	
Vouchered by:	$d \sim$
Return Check to:	Payee
Voucher Month:	Sept



MOONSTONE CONSULTING LLC Redacted

Regulatory and Management Consultants

Reg # 68323 ma 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,

JMDVE

L. M. DiValentino President

APPROVED FOR PATMENT 30 10 20 00 00 182 03 07 \$ 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 Rat	e \$		• • • • • • • • • • • • • • • • • • • •				
Date 8/2/2010 Review, input	Activity Description and preparation of data discovery responses	Peter W. Hall	<u>Hours Spent</u> Charles Dickson	L. Mario DiValentino	Peter W. Hail	<u>Billing Amount</u> Charles Dickson	L. Mario DiValentino	Electric Operation Total
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 a	and preparation of data discovery responses							
Rilling For the	Month of August 2010							

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



Ship To:

Bill To: Unitil Energy Systems

Batch: 102805238UPS
Requisition: 72146
Invoice: 120510
СНК

**Ordered From:** 

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

Or	der D	ate:	Requis	ltior	1er:					
12	2/13/2	010	Megan	Wal	lace					
Line Qt	Profes	ription sional services provid on UES Electric Rate		<b>Tax</b> N	Acct Num 102000001820307	Allo	A-W-C	Dist. Amount \$585.00		<b>Sub</b> \$585.00
								Invoice Total:		\$585.00
invoid Numt		120510	Invoice Amount:		\$585.00					
Relea	-	N/A			· .	Rece	iving G	iroup: N	I/A	

**Approvals:** 

**1 - Frederick Stewart** 

12/13/2010

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

Attachment MOONSTONE CONSULTING LLC<sup>age 19 of 20</sup>

Regulatory and Management Consultants

Reg# 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,

L. M. DiValentino President

DEC 1 3 2010 CCOUNTS PAY:

APPROVED FOR PAYMENT 10 20 00 00 182 03 07 # 585.00 FILL 12-10-10

#### 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 10/5/2010 Review, input and preparation of data discove techenical conference requests 10/27/2010 Review and input to Unitil summary response		Peter W. Hall	<u>Hours Spent</u> Charles Dickson	L Mario DiValentino	Peter W. Hall	<u>Billing Amou</u> Charles Dickson	<u>nt</u> L. Mario DiValentino	Electric Operation Total
Billing For the Month of October 2010 Total Out-of-Pocket					\$.	\$ 585.00	\$ -	\$ 585.00

Page 1 of 1

Tab 4 Marginal Cost Study/Rate Design



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 Allocation -Line Qty Description Tax Acct Num A-W-C Dist. Amount Unit Sub 1 1 UES Elec. COS/Rate Design N 10200001820307 \$4,600.00 ΕA \$4,600.00 \$4,600.00 Invoice Total:

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:	$\mathcal{N}$
Return Check to:	Рауее
Voucher Month:	Mar

Attachment	3
Tab 4	

#### Redacted Page 2 of 45



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

Invoice Date Invoice # 3/5/2010 20100327

T.I.N. 23-2293083

**BIII** To Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Frederick J. Stewart

Manager Regulatory Service

Veeks Ended 2/2	26/10				
P/O #	Terms		Project		· · · · · · · · · · · · · · · · · · ·
	Net 10 Days	2010	02 Unitil, UES Elec.	COS/Rate Des	ign
Hours		Description	s.	Rate	Amount
✓ 11.5 ✓ 3.0	James L. Harrison Paul M. Normand Debbie L. Gajewski Michael T. Normand				
	APPROVED F 10 20 00 0	ior PAYMENT 10 (B2 03 07 10.00 2 3-9-10	1. 1 <sup>5</sup> 1 <sup>5</sup>	:	
	4460 7/2	0.00 [ 3-9-10			
			Т	otal	\$4,600.

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

# Work Order: 201002 Description: UES MCS

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

W. O. #201002

١,

# MANAGEMENT APPLICATIONS CONSULTING, INC.

#### **Professional Services**

February 2010

**Paul Normand** 

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

### <u>Time</u> <u>Description</u>

Review details of data requirements and rate design models.

# MANAGEMENT APPLICATIONS CONSULTING, INC.

#### **Professional Services**

### February 2010

# **Michael Normand**

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

Date	<u>Time</u>	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

W. O. # 201002

# MANAGEMENT APPLICATIONS CONSULTING, INC.

#### **Professional Services**

#### February 2010

### Debbie L. Gajewski

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

<u>Date</u>	<u>Time</u>	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

Attachment 3 Tab 4





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 Wallac	e				
			- Allocation -			
Line Qty Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
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		
<b>Releasing Group:</b>	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

Batch: 122804050UPS
Requisition: 62159
Invoice: 20100423
СНК

4/23

Attachment 3 Tab 4	3			Redacted Page 8 of 45
	egement Applica ROCKY Drive, Si	utions Consulting, Inc.		Invoice
Read	ing, PA 19609-1	1157 Reg# 62159	Date	e Invoice #
	23-2293083	1157 Reg# 62/59 (mw 4/16/10	4/2/20	10 20100423
		(-Ma 4/16/10		
Bill To		Ship To	****	
Unitil Service Corp 6 Liberty Lane We Hampton, NH 038 Attn: Frederick Manager I	st 42			
-		ŀ	ACCOUNTS F	PAYABLE
4 Weeks Ended 3/2	6/10			
P/O #	Terms	Pro	ject	
	Net 10 Days	201002 Unitil, UES E	lec. COS/Rate De	sign
Hours		Description	Rate	Amount
	ames L. Harrison aul M. Normand fichael T. Normand ecretarial Services	For PAYMENT 00 182 03 07 W 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 H	ours Task Description
3/21/10	3egin reviewing MCS
3/22/10	ssue detailed comments/corrections to draft MCS
3/24/10	Veet with M Normand to incorporate comments
Total	· ·

# MANAGEMENT APPLICATIONS CONSULTING, INC.

#### **Professional Services**

#### March 2010

#### Paul Normand

#### W. O. #201002

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

### **<u>Time</u>** 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. #201002UES 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** 

Redacted Page 12 of 45 Fage 2 of 97 5/2/



Batch: 102804189UPS				
Requisition: 63284				
Invoice: 20100517				
СНК				

Invoice Total:

\$16,756.25

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	9		· · ·		
			Badda	Allocation			
Lin	e Qty D	escription	Tax	Acct Num	A-W-C	Dist, Amount U	nit Sub
1	1 U	ES Elec. COS/Rate Design	N	102000001820307		\$16,756.25 E	A \$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:	A	
Return Check to:	Payee	
Voucher Month:	May	
	I May	

Attachment 3 Tab 4					Redacted Page 13 of 45	
Management Applications Consulting, Inc. 1103 Rocky Drive, Suite 201 Reading, PA 19609-1157 T.L.N. 23-2293083 T.L.N. 23-2293083 Management Applications Consulting, Inc.						
Read	ling, PA 19609-1	157 <i>Key</i>	65200	7 Date		
T.I.N.	23-2293083	ma	5/12/10	5/6/201	20100517	
Bill To			Chip To			
nitil Service Cor Liberty Lane We ampton, NH 038 Attn: Frederick	est 342		Ship To			
Weeks Ended 4/3	30/10					
P/O #	Terms	Project				
	Net 10 Days	2010	02 Unitil, UES El	ec. COS/Rate Des	sign	
Hours	Description			Rate	Amount	
		UR PAYMENT 182 03 07 41 5-12-10	6,756.25	D)ECE D)HAY 13 ACCOUNTS	2010	
			<b></b>	Total	\$16,756.	

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

# Work Order: 201002 Description: UES MCS

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

### MANAGEMENT APPLICATIONS CONSULTING, INC.

#### **Professional Services**

#### April 2010

#### Paul Normand

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

W. O. #201002

#### <u>Time</u> <u>Description</u>

Review and finalize Marginal Cost Study.

Prepare and finalize rate design calculations.

Finalize testimony and exhibits.

### **Professional Services**

### April 2010

### **Michael Normand**

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

<u>Date</u>	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

Attachment 3 Tab 4



S Unitil

Ship To:

Ordered From: MANAGEMENT APPLICATIONS CONSULTING INC. 1103 ROCKY DR STE 201 READING, PA 19609 Bill To: Unitil Energy Systems

Batch: 102804518UPS
Requisition: 66000
Invoice: 20100718
СНК

Order Date:	<b>Requisitioner:</b>								
7/20/2010	Megan Wallace	Megan Wallace							
Ч <del>инани</del> яния на станования			Allocation	***					
Line Qty Description	Тах	Acct Num	A-W-C	Dist. Amount	Unit	Sub			
1 1 UES Elec. COS/Rate Design	N 102	2000001820307		\$1,943.75	EA	\$1,943.75			
				Invoice Total:		\$1,943.75			
Invoice Number: 20100718	Invoice Amount: SI	943 75							

	20100/10 10			A REAL PROPERTY AND A REAL
<b>Releasing Group:</b>	N/A		Receiving Group:	N/A
Approvals:				
	1 - Frederick Stewar	t 7/20/2010		

J~	
Payee	
July	
	Payee July

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4518

7/21/2010

Attachment 3 Tab 4	3				Redacted Page 18 of 45
1103	agement Applica Rocky Drive, Sui	te 201		Det	Invoice
	ing, PA 19609-11 23-2293083	or Reg=	# 66000 mw 7/20/1	Date 7/2/20	
		U	mw 7/20/1	<i>N</i> O <u>L</u>	
Bill To			Ship To		
Unitil Service Corp 6 Liberty Lane We	st			- 	·····
Hampton, NH 038 Attn: Frederick					
	Regulatory Service				
4 Weeks Ended 6/2	5/10				
P/O #	Terms		Pro	ject	······································
······································	Net 10 Days		201002 Unitil, UES E	lec. COS/Rate De	sign
Hours		Description	Rate	Amount	
	James L. Harrison Paul M. Normand Michael T. Normand Secretarial Services				1
		OBY MER	T H. 113.75		
	HAPPWEN F 10 20 00 00	182 03 0 182 7-	7 \$1.943.75 7 16-10	D) JUL	1 2010
				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 Total		Draft additional responses to Staff-2 after seeing filed materials

### **Professional Services**

### **June 2010**

### Paul Normand

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

W. O. #201002

### <u>Time</u> <u>Description</u>

Respond to data requests.

### **Professional Services**

#### June 2010

### **Michael Normand**

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

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

SU	Batch: 102804678UPS Requisition: 67347 Involce: 20100816					
Ship To:		Bill To: Unitil Energ	y Systems	l	CHM	<u> </u>
Ordered From: MANAGEMENT APPLIC CONSULTING INC. 1103 ROCKY DR STE 201 READING, PA 19609	CATIONS		·			
Order Date:		Requisitioner:				-
8/24/2010		Megan Wallace				
Line Qty Description 1 1 UES Elec. COS	S/Rate Design	Tax N	Acct Num 102000001820307		Dist. Amount \$7,723.01 Invoice Total:	
Invoice Number: Releasing Group:	20100816 N/A	Invoice Amount:	\$7,723.01	Receiving Group:	N/.	
Approvals:	1 - Frederick Stew	art	8/24/2010			
AP Notes:				]		
Vouchered by:	the					
Return Check to:	Payee					
Voucher Month:	aug					

8/25/2010

Attachment 3 Tab 4 Redacted Page 23 of 45

1103 Read	gement Applicati Rocky Drive, Suite ing, PA 19609-115 3-2293083	-	Inc. 67347 8/24/10	Date 8/6/201	Invoice # 0 20100816
Bill To Unitil Service Corp 6 Liberty Lane Wes Hampton, NH 038 Attn: Frederick Manager I	st 42		Ship To	DECE NAUG 2 ACCOUNTS	5 2010
5 Weeks Ended 7/3		· ]			
P/O #	Terms Net 10 Days	201	Proje 002 Unitil, UES El		ign
	Paul M. Normand Michael T. Normand Secretarial Services Subtotal - All Profession Transportation Expense Meals Expense Approvto 10 20 00 00 1 Approvto Appro	e	772.3.0/	Rate	Amount
				Total	\$7,723.01

### **Professional Services**

### July 2010

### Paul Normand

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

W. O. #201002

### Time Description

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

### **Professional Services**

### **July 2010**

### **Michael Normand**

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

Date	<u>Time</u>		<b>Description</b>
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	

Redacted Page 26 of 45 Page 5 of 60 |D|



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:		Requisit	tion	er:				. · ·
9/23/2010		Megan V	Vall	ace				
Line Qty Description 1 1 UES Elec, COS/Rate Design			Tax N	Acct Nun 10200000182030				<b>Sub</b> \$3,522.50
						Invoice Tota	1:	\$3,522.50
Invoice Number:	20100913	Invoice Amount:		\$3,522.50				
Releasing Group:	N/A				Receiving G	oup:	N/A	
Approvals:	1 - Frederick	Stewart		9/23/2010				

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

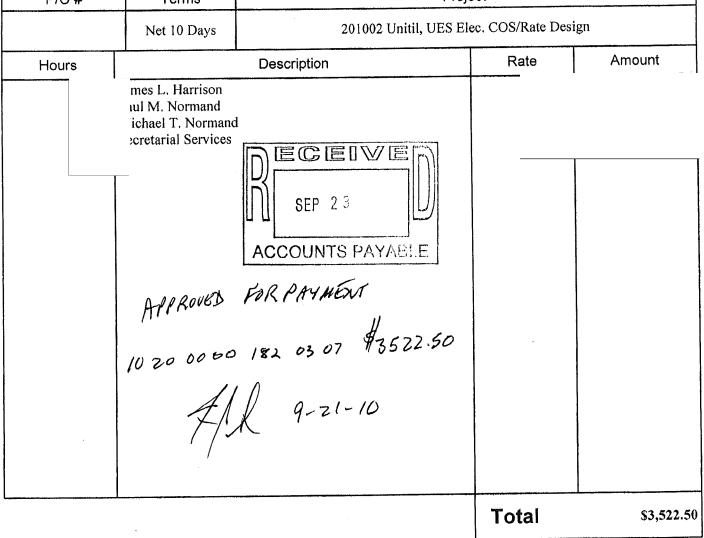
http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4808

9/23/2010

Attachment	3
Tab 4	

#### Redacted Page 27 of 45

Invoice Suite 201 Reading, PA 19609-1157 T.I.N. 23-2293083Reg # $684/77$ $9/23/10$ DateInvoice #DateInvoice #9/3/201020100913Bill ToUnitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Frederick J. Stewart Manager Regulatory ServiceShip To4 Weeks Ended 8/27/10P/O #TermsProject9/0 #TermsProjectNet 10 Days201002 Unitil, UES Elec. COS/Rate Design	Management Applications		•	ľ	Invoice		
Bill To     Ship To       Unitil Service Corp.     6 Liberty Lane West       Hampton, NH 03842     Attn: Frederick J. Stewart       Manager Regulatory Service			Keg# 68411	Date	Invoice #		
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		•	ma 9/23/10	9/3/2010	20100913		
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	Bill To		Ship To				
P/O # Terms Project	6 Liberty Lane We Hampton, NH 03 Attn: Frederic	est 842 k J. Stewart					
	4 Weeks Ended 8/	/27/10					
Net 10 Days 201002 Unitil, UES Elec. COS/Rate Design	P/O #	Terms	Projec	t			
		Net 10 Days	201002 Unitil, UES Elec	. COS/Rate Design			



### 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 8/11/10		Traft partial responses to Staff-4, email P Normand inish drafting responses to Staff-4
Total		

### **Professional Services**

### August 2010

**Paul Normand** 

### W. O. #201002

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

### <u>Time</u> <u>Description</u>

Respond to data requests.

### **Professional Services**

### August 2010

### Michael Normand

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

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

3	
	Batch: 10280
Unitil	Requisition:
	Invoice: 20
	СНК

Redacte	
Page 31	of 45 ////
Batch: 102805042UPS	11/12
Requisition: 70508	
Invoice: 20101112	
СНК	

Ship To:

Attachment 3 Tab 4

S

Bill To: Unitil Energy Systems

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

Order Date:		Requis	itione	r:				<u>-</u>
11/9/2010		Megan	Walla	ce				
Line Qty Description 1 1 UES Elec. COS	/Rate Design		Tax N	Acct Num 102000001820307			Amount Unit \$726.25 EA	<b>Sub</b> \$726.25
						Invoid	ce Total:	\$726.2
Invoice Number: 20	101112	Involce Amount:		\$726.25				
Releasing N/ Group:	Ά				Receiving G	roup:	N/A	
Approvals:	- Frederick	Stewart		11/9/2010				
AP Notes:								
Vouchered by:	h	)						
<b>Return Check to:</b>	Payee							
Voucher Month:	No	$\sim$						

11/10/2010

Attachment Tab 4	3			Redacted Page 32 of 45
1103	Rocky Drive, Suite	ions Consulting, Inc. $201  \mathcal{R}_{00} \neq 70508$	Date	
	ng, PA 19609-115 3-2293083	mi 11/9/10	11/5/201	Invoice #           0         20101112
Bill To Unitil Service Corp 5 Liberty Lane Wes Hampton, NH 038 Attn: Frederick Manager I	st 42			
Weeks Ended 10/	29/10			
P/O #	Terms	Pro	ject	
	Net 10 Days	201002 Unitil, UES E	lec. COS/Rate Des	ign
Hours		Description	Rate	Amount
	10 20 0000 18	FOR PAYMENT 20307 # 726.25 1-9-10		
[			Total	\$726.25

### **Professional Services**

### October 2010

### **Paul Normand**

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

W. O. #201002

<u>Time</u>

### **Description**

Data request review.

Attachment 3 Tab 4

Redacted Page 3405f 460 131



Batch: 102805293UPS
Requisition: 72887
Invoice: 20101210
СНК

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 1 1 UES Elec COS/Rate Design	Tax N	Alloc: Acct Num	ation A-W-C Dist. Amount Unit \$8,941.25 EA	Sub \$8,941.25

Invoice Total: \$8,941.25

Invoice Number:	20101210	<b>Invoice Amount:</b>	\$8,941.25		
<b>Releasing Group:</b>	N/A			Receiving Group:	N/A
Approvals:					
	1 - Frederick Ste	wart	12/23/2010		

AP Notes:	1	
Vouchered by:	$\mathcal{M}$	
Return Check to:	Payee	
Voucher Month:	Sec	

# Attachment 3 Tab 4

Redacted Page 35 of 45

<b>nn/</b>	Management Applications	Co
	Management Applications 1103 Rocky Drive, Suite 201 Reading, PA 19609-1157	7

# nsulting, Inc.

ıy,

Reg# 72887 -mW 12/23/10

Invoice Invoice # Date

20101210 12/10/2010

Bill To

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

T.I.N. 23-2293083

Ship To		
•		

P/O #	Terms		Project	
	Net 10 Days	201002 Unitil, U	JES Elec. COS/Rate Desi	gn
Hours		Description	Rate	Amount
	Gary L. Goble James L. Harrison Paul M. Normand Michael T. Normand Secretarial Services MIRWED FOR 10 20 0000 MA			
			Total	\$8

#### 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		I
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		ľ
November 14, 2010		]
	Draft P. Normand rebuttal testimony. Telephone discussions w/ J. Harrison.	
	Draft P. Normand rebuttal testimony. Telephone discussions w/ J. Harrison.	
	Draft P. Normand rebuttal testimony.	
	Finish first draft of P. Normand rebuttal testimony and email to J. Harrison for review.	1
November 19, 2010		ļ
November 20, 2010		
November 21, 2010		ļ
November 22, 2010		
	Review P. Normand comments and make edits to draft rebuttal testimony. Email to K. Asbury and G. Epler.	
and the second	Telephone discussion w/ M. Normand. Review files.	1
November 24, 2010		4
November 25, 2010		ł
November 26, 2010		
November 27, 2010		ł
November 28, 2010		
		· · · · ·
· · · ·		
		+· •··
		<u>+</u>
L	L	1_

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

### Work Order: 201002 Description: UES Rate Case

Date	Hours	Task Description
		Review intervenor testimony, outline rebuttal, conference call with G Goble,
11/9/10		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		

### **Professional Services**

November 2010

**Paul Normand** 

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

W. O. #201002

١

Time Description

Rebuttal testimony.

### **Professional Services**

### November 2010

### **Michael Normand**

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

Date		<u>Time</u>	Description
11/23/10			Assistance in drafting testimony, and updating model to create a rebuttal version.
	<del></del>		
	Winterin Johnson	140000	
	-		

ļ



Batch: 102805424UPS
Requisition: 74334
Invoice: 20110112
СНК

Ship To:

Bill To: Unitil Energy Systems

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

Order Date	9:	Requisi	ione	r:					]
1/24/2011		Megan Wallace							
Line Qty Descri	otion c. COS/Rate Design	/Rate Design	Tax N	Acct Num 102000001820307		Dist. Amount Unit \$585.00 EA			<b>Sub</b> \$585.00
						Invoic	e Total:		\$585.00
Invoice Number:	20110112	Invoice Amount:		\$585.00					
Releasing Group:	N/A				Receiving Gr	oup:		N/A	
Approvals:	1 - Frederick S	itewart		1/25/2011					

AP Notes:	
Vouchered by:	$\mathcal{T}$
Return Check to:	Payee
Voucher Month:	Jan

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=5424

1/25/2011

**Attachment 3** Redacted Page 41 of 45 Tab 4 74334 NW 1/24/11 Keg# Management Applications Consulting, Inc. Invoice 1103 Rocky Drive, Suite 201 Invoice # Date Reading, PA 19609-1157 1/6/2011 20110112 T.I.N. 23-2293083 **Bill To** Ship To Unitil Service Corp. 6 Liberty Lane West ECEIV Hampton, NH 03842 Attn: Frederick J. Stewart Manager Regulatory Service JAN 2 5 201 ACCULINTO PA 5 Weeks Ended 12/31/10 P/O # Terms Project 201002 Unitil, UES Elec. COS/Rate Design Net 10 Days Amount Hours Description Rate Paul M. Normand APPROVED FOR PAYMENT 10 20 0000 182 03 07 \$585 4 / Just 1-24-11

Total

\$585.00

١

### MANAGEMENT APPLICATIONS CONSULTING, INC.

### **Professional Services**

### December 2010

### Paul Normand

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

W. O. #201002

### <u>Time</u> <u>Description</u>

Review testimony and prepare draft rebuttal.



Ship To:

Bill To: Unitil Energy Systems

Batch: 102805497UPS
Requisition: 75005
Invoice: 20110208
СНК

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

Order Da	te:	Requis	itioner						
2/8/2011		Megan Wallace							
Line Oty Description 1 1 UES Elec. COS/Rate Design		<b>Tax</b> N 10		Acct Num 2000001820307	Allocation A-W-C Dist. Amount U \$1,560.00 E			t Sub \$1,560.00	
						Invoice Tota		\$1,560.00	
Invoice <u>Number:</u>	20110208	Invoice Amount:	\$1	,560.00					
Releasing Group:	N/A			R	leceiving Gro	oup:	N/A		
Approvals:	1 - Frederick	Stewart	2/3	8/2011					

 AP Notes:

 Vouchered by:

 Marketurn Check

 to:

 Voucher Month:

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=5497

2/9/2011

Attachment Tab 4					Redacted Page 44 of 45
110 Rea	nagement Applica 3 Rocky Drive, Sui Iding, PA 19609-11 1. 23-2293083	tions Consulting, t te 201 57 Reg #	inc. 75005 Ma 2/8/1	Date 2/2/201	
Bill To Unitil Service Co 6 Liberty Lane W Hampton, NH 03 Attn: Frederic Manage	/est 8842		Ship To		
4 Weeks Ended 1	/28/11				
P/O #	Terms	······	Proj	ect	
	Net 10 Days	2010	02 Unitil, UES El	ec. COS/Rate Des	ign
Hours		Description		Rate	Amount
	APPROVEDS 10 20 00 00 AND 2.	TR PAYMONT 1820307 9-11	1,560.00	FEB - 9 201	
I				Total	\$1,560.00

Attachment 3 Tab 4 Redacted Page 45 of 45

# 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



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 Wallac	e			
			Allocation		
Line Qty Description	Tax	Acct Num	A-W-C	Dist. Amount Unit	Sub
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
 3/9/2010

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

Attachment 3 Tab 4



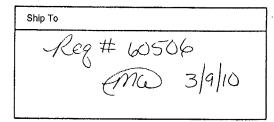
Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

In	voice			
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



M: Normand y E. Stefan :tarial Services			
AIPRUVED FUR 10 20 00 00 12 206 4/4	с РАчайн 1820307 .25 13-9-10	n de la construcción de la constru La construcción de la construcción d	

----- Allocation -----

### **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

### **Professional Services**

February 2010

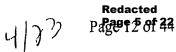
Paul Normand

W. O. #301003

Unitil Service Corp. UES Depreciation Study

### <u>Time</u> <u>Description</u>

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



Batch: 122804050UPS

Requisition: 62160 Invoice: 20100430 CHK



Ship To:

Unitil Service Corp.Unitil Service Corp.6 Liberty Lane WestAttn: PurchasingHampton, NH 038426 Liberty Lane WestPhone: (603) 772-0775 Fax: (603) 773-6605Hampton, NH 03842

### 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

Orde	r Date:	Requisitioner	•				
4/16/2010		Megan Wallac	æ				
1				Allocation -	, , , , , , , , , , , , , , , , , , ,		
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			
<b>Releasing Group:</b>	N/A		Receiving Group:	N/A	
Approvals:					
	1 - Karen Asbu	ry 4/16/2010			

AP Notes:	
Vouchered by:	U
<b>Return Check to:</b>	Payee
Voucher Month:	april

Attachment Tab 4	3				Redacted Page 6 of 22
	agement Applica 3 Rocky Drive, S	ations Consulting, Ir	nc.		Invoice
Rea	ding, PA 19609-	1157 A #	10110	Date	Invoice #
	23-2293083	Negt	62160	4/2/20	10 20100430
		1157 Reg#	4/16/10	L	
I <sup></sup>					
Bill To			Ship To		
Unitil Service Con					
6 Liberty Lane W Hampton, NH 03				DEC	UVE
Attn: Frederic					
	· Regulatory Service				
U				TA	L. J.
				ACCOU	NTO PAYABLE
4 Weeks Ended 3/	26/10	······		1.000	
4 weeks Ended 3/	20/10				
P/O #	Terms	L	Proje	ect	
	Net 10 Days	301003	3 Unitil, UES Ele	c Depr St @12/3	1/09
Hours	T T	Description		Rate	Amount
	Paul M. Normand James H. Aikman			****	
	Michael J. Morganti Marcy E. Stefan				
	Secretarial Services				
					1
		. '			
		FOR PAYMENT 00 182 03 07			
	HPAROVOD				
		101 03 07			
	10 20 00	00 104			
		1			
	7/x	4-15-10			
	() ~				
				Total	\$21,848.75
				1 5 661	\$#1,010170

1

#### MANAGEMENT APPLICATIONS CONSULTING, INC.

#### **Professional Services**

#### March 2010

#### Paul Normand

Unitil Service Corp. UES Depreciation Study

W. O. #301003

#### <u>Time</u> <u>Description</u>

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

#### **Professional Services**

#### March 2010

#### James Aikman

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

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

#### **Professional Services**

#### March 2010

#### Michael Morganti

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

<b>Date</b>	<u>Time</u>	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

#### **Professional Services**

#### March 2010

#### **Marcy Stefan**

## Unitil Service Corp.W. O. #301003UES 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

Redacted Page 13 of 2212 5/14



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

N 10200001820307

\$5,910.00 Invoice Total:

Batch: 102804185UPS Requisition: 63186 Invoice: 20100526 CHK

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:	du	
Return Check to:	Payee	
Voucher Month:	May	
	· · · · · · · · · · · · · · · · · · ·	

Attachment	3
Tab 4	

Redacted Page 12 of 22 L

	nagement Applicat		-			Invoice
	)3 Rocky Drive, Su ading, PA 19609-1	157 1	Leg#	63100	Date	Invoice #
	N. 23-2293083	E	mo	63186 5/11/10	5/6/201	0 20100526
	Vest			Ship To		
5 Weeks Ended	4/30/10					
P/O #	Terms	<u>_</u>		Proje	int	
	Net 10 Days		301003		c Depr St @12/3	1/09
Hours		Descriptio	on		Rate	Amount
	In-Scope: Paul M. Normand Marcy E. Stefan Secretarial Services Out-of-Scope: Paul M. Normand Marcy E. Stefan					
	APPROVES 18 20 00 0 ANX	6 FOR F 0 182 0 1 5-1		AT \$5910.00		
					Total	\$5,910.00

**Professional Services** 

April 2010

**Paul Normand** 

W. O. #301003

Unitil Service Corp. UES Depreciation Study

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

#### **Professional Services**

#### April 2010

#### Marcy Stefan

#### Unitil Energy Systems Inc. Depreciation Study @ 12/31/09

W. O. #301003

#### <u>Time</u> <u>Description</u>

Week of 4/05/10-4/09/10

<u>Date</u>

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:

Attachment 3 Tab 4

Redacted Page 15 of 22 Page 7 of 102 8 27

SU	nitil			-	Batch: 10280 Requisition Invoice: 20 CH	: 673 )1008	348
Ship To:		<b>Bill To:</b> Unitil Energy S	Systems	L		<u>`</u>	
Ordered From: MANAGEMENT APPL CONSULTING INC. 1103 ROCKY DR STE 201 READING, PA 19609							
Order Date:		Requisitioner:					
8/24/2010		Megan Wallace					1
Line Qty Description 1 1 UES Elec. De		Tax N 1	Acct Num 02000001820307	Allocation A-W-C	Dist. Amount	EA	Sub \$6,054.26 \$6,054.26
Invoice Number:	20100826	Invoice Amount: S	6,054.26				
Releasing Group:	N/A			Receiving Group:	N	Ά	
Approvals:	1 - Frederick Ste	wart 8/	/24/2010			<u>.</u>	
•							
AP Notes:							
Vouchered by:	d~						
Return Check to:	Payee						
Voucher Month:	Que	]					
		· · · · · · · · · · · · · · · · · · ·					

1103 Read	ngement Applica Rocky Drive, Suite ing, PA 19609-11 23-2293083		Date 8/6/201	Invoice # 0 20100826
Bill To Unitil Service Corp 6 Liberty Lane We Hampton, NH 038 Attn: Frederick Manager	st 42	Ship To	AUG 2 5 2	2010
5 Weeks Ended 7/3	80/10			
P/O #	Terms	Proje	ect	
	Net 10 Days	301003 Unitil, UES Ele	c Depr St @12/31	/09
Hours		Description	Rate	Amount
	Paul M. Normand Marcy E. Stefan Secretarial Services Subtotal - All Profes Transportation Expe Meals Expense HPROVEN 10 26 00 00 10 26 00 00	sional Services nse $5R PATMENT H LOSH \cdot 26$ 182  03  07  4  4  6  05  4  -26 182  03  07  4  6  05  4  -26 182  03  07  4  6  05  4  -26		

Total

\$6,054.26

#### **Professional Services**

#### July 2010

#### Paul Normand

#### Unitil Service Corp. UES Depreciation Study

W. O. #301003

#### **<u>Time</u>** Description

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

#### **Professional Services**

#### **July 2010**

#### **Marcy Stefan**

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

#### DATE HOURS **DESCRIPTION**

Week ending:

Responding to data requests.

Responding to data requests.

#### **TOTAL HOURS**

7/9/10

7/16/10

Redacted Page 19 of 22 12/31

SU	nitil		-	Batch: 1028052 Requisition: 7 Invoice: 2010	2885
Ship To:	Bill To	χ,	· [	CHK	
omp to.		nergy Systems			
Ordered From: MANAGEMENT APPLIA CONSULTING INC. 1103 ROCKY DR STE 201 READING, PA 19609	CATIONS				
Order Date:	Requisitio	oner:			
12/23/2010	Megan Wa				
Line Qty Description 1 1 UES Elec Depr	reclation Study @12/31/09	Tax         Acct Num           N         102000001820307	Allocation A-W-C	Dist. Amount Unit \$1,351.25 EA Invoice Total:	Sub \$1,351.25 \$1,351.25
Invoice Number: 20	101224 Invoice Amou	unt: \$1,351.25	· · · · · · · · · · · · · · · · · · ·	·	
Releasing Group: N/	/A	]	<b>Receiving Grou</b>	p: N/A	
Approvals:	- Frederick Stewart	12/23/2010			
AP Notes:					
Vouchered by:	a				
Return Check to:	Payee				
Voucher Month:	Der				

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=5293

12/27/2010

Attachment Tab 4				Redacted Page 20 of 22
1103	agement Applica 3 Rocky Drive, Sui ding, PA 19609-11	tions Consulting, Inc. te 201 $Rea # 71885$		Invoice
	23-2293083	te 201 57 Reg# 7,2885 MW 12/23	Dat 12/10/2	
		MW 12/23	10	2010 20101224
Bill To		Ship To		
Unitil Service Cor 5 Liberty Lane Wo Hampton, NH 033 Attn: Frederic Manager	est 842			
Weeks Ended 11	/26/10			
P/O #	Terms	F	Project	
	Net 10 Days	301003 Unitil, UES	S Elec Depr St @12/3	31/09
Hours		Description	Rate	Amount
		R PAYMENT 2 03 07 \$ 1351.25 - 23-10		
L			Total	\$1,351.25

#### **Professional Services**

#### November 2010

#### James Aikman

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

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

### **Professional Services**

#### November 2010

### Marcy Stefan

# Unitil Service Corp.W. O. #301003UES 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

1

Batch: 122803986UPS

Requisition: 61648 Invoice: 0004268 CHK

Invoice Total:

\$5,785.13



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

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

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

	<u>)rde</u>	er Date: Requisiti	oner	:			
L '	4/6/2	2010 Megan W	allac	e			
Line 1	-	<b>Description</b> Professional Services provided during February 2010	Tax N		Allocation A-W-C	Dist. Amount \$5,785.13	 <b>Sub</b> \$5,785.13

Invoice Number: 0004268 Invoice Amount: \$5,785.13 Releasing Group: N/A Receiving Group: N/A

Approvals:

ŝ

1 - Karen Asbury

4/6/2010

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



Rieg # 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 abovereferenced 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 191. 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,

Binfoon Janses Simpson

Vice President

ACCOUNTS PAYABLE	



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 <u>Attention</u>: 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.

games 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	Decouplin	9		
Professional Services from February	1, 2010 to Febru	<u>ary 28, 20</u>	<u>10</u>		
Professional Personnel					
		Houre	Rato	∆mount	
Vice President					
Project Manager					
Assistant Consultant					
Totals					
Total Labor	,				6,075.38
Reimbursable Expenses					
Billable Travel Expenses					
Total Reimbursab	les				67.00
Unit Billing Copies					
Black & White Copies February 2010	50.0 Copies	@ 0.08		4.00	
Total Units	•	0		4.00	4.00
Billing Limits	Curren	t	Prior	To-Date	
Labor	6,075.38	8	0.00	6,075.38	
Limit				30,227.00	
Remaining				24,151.62	
			Total this Invoi	ce	\$6,146.38

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

293 BOSTON POST ROAD WEST, SUITE 500 • MARLBOROUGH, MASSACHUSETTS 01752 • TEL 508.263.6200 • FAX 508.303.3290

\*

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 Elect	ric Decoupling		-	
Professional Personnel					
		Hours	Rate	Amount	
Vice President					
Simpson, James	2/16/10				
Prepare for and FG&E rate case	participate in meeting witl s.	n M Collin on L	JES,		
Simpson, James	2/17/10				
Prepare UES m	eeting notes.				
Simpson, James	2/18/10				
Grid meeting no	eeting notes, tasks. Make tes and distribute. Prepar S rate case projects to M ( 2/19/10	e and send	s to		
rate case projec Simpson, James	rate case issues. Prepare t scope email to M Collin. 2/22/10	and send Gra	nite		
	lan UES tasks. Prepare U 2/24/10	ES task issue	S		_
	oject, data requests with J 2/25/10	Lieberman.			
•	data requests to UES. Se	and to J			
Lieberman.					
Project Manager		I			
ieberman, Julie	2/25/10				
distribute	ES data requests, staffing	requests, and			
Assistant Consultant		I			
lyzak, Kevin	2/12/10				
Research on ap Totals	proved NH rate designs/tra	ackers			
Total La	bor				6,075.38
eimbursable Expenses					
illable Travel Expenses					
•	10 Simpson James			07.00	·
	10 Simpson, James imbursables			67.00	07.00
	ampuisables			67.00	67.00
nit Billing					
opies					
Black & White Copies Feb	ruary 2010 50.0 Copies	s @ 0.08		4.00	
Total Un	•	-		4.00	4.00
		•	Total this rep	ort	\$6,146.38

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





**Bill To:** 

Unitil Service Corp.

(603)773-6467 fax: (603)773-6667

Attn: Purchasing 6 Liberty Lane West 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 Hampton, NH 03842

**Ordered From:** 

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

Order Date:	Requisit	ioner:		••••••		
4/29/2010	Megan W	/allace	;			
ne Qty Description 1 Professional S 2010 on the C assignment.	nal Services provided during March he Cost of Service Support		Acct Num 102000001820307		Dist. Amount Unit \$21,230.30 EA	
					Invoice Total:	\$21,230.3
Invoice Number: 4	319 Invoice Am	ount:				
Releasing Group: N	I/A			<b>Receiving Grou</b>	p: N/A	
Approvals:	- Frederick Stewart		4/29/2010			
	- Frederick Stewart		4/2//2010		· · · · · · · · · · · · · · · · · · ·	
AP Notes:				]		
Vouchered by:	W					
Return Check to:	Payee					
·	april					

N

Redacted Page 7 of 19

Reg# 62704 ma 4/29/10



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

CI	2117	7 E	
NE EN COL	с. г. н		,

Concentric invoices include a summary of billable expenses that include overhight 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.

games D. Simpson

James Simpson Vice President

AMROVED FOR PAYMENT AMROVED FOR PAYMENT 10 20 0000 182 03 07 \$21,230.30

Attachment

F/A 4-29-10

Attachment 3 Tab 5

#### Invoice

Mark Collin



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

Unitil Corp 6 Liberty Ln W Hampton, NH 03842 Unitil Energy Cost of Service Support 02584.00 Engagement Professional Services from March 01, 2010 to March 31, 2010 **Professional Personnel** Amount Hours Rate 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 **To-Date** Prior **Billing Limits** Current 27,282.88 Labor 30,227.00 Limit 2,944.12 Remaining Total this Invoice **Outstanding Invoices** Balance Date Number 0004268 3/25/2010 361.25 Total 361.25 **Total Now Due** \$21,591.55 **Billings to Date** Current Prior Total 21,207.50 27,282.88 6,075.38 Labor Expense 0.00 67.00 67.00 Unit 26.80 22.80 4.00 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

۰

.

1

Engagement 0258	4.00	Unitil Energy	Cost of Se	rvice Support	Invoice	0004319
Billing Backu	p				Wednesday, April 14, 2010	
Concentric Energy Adviso		Invoice 00	04319 Date	d 4/14/2010	4:14:51 PM	
Engagement 02584		il Energy Cost	of Service S	Support		
Professional Personnel		•••				
			Hours	Rate	Amount	
Vice President						
Simpson, James	3/2/20		(1.96)			
•	adsheet organization wit 3/3/20		(UES)			
	send email to M Collin o ail to J Lieberman conce 3/4/20	on UES project erning UES pro				
	storm preparedness ac		ixon, J Lieb	erman.		
Simpson, James Participate in	3/5/20 call with R Francazio, T		eberman or	storm		
response cos						
Simpson, James	3/11/20 profolma adjustments :			notorma		
adjustments v	profolrma adjustments with J Lieberman. Review	ew UES data	a Discus	s protorma		
Simpson, James	3/12/20 analyses. Prepare and		and explor	ntion to C		
Dickson, M C	ollin. Prepare for confe call. Discuss UES rate	rence call (UES	S Rate case	)		
Simpson, James	3/15/20					
	rate case issues with O		ole.			
	3/16/20 ite State Rep VMP mate		UES rate o	ase issues		
	nan, J Nowak. 3/17/20	140				
Research, Pi	ite State El REP, VMP. repare edits to J Lieberr ail to UES team.	Review UES F				
Simpson, James	3/22/20	)10				
send to J Liet	Collin testimony. Make perman. Discuss Opera M Collin. Discuss M Co	itions testimon	y with T Me	issner.		
Simpson, James	3/24/20					
Meissner on s Discuss with	l cost recovery issues. I storm costs. Discuss U J Lieberman. Review d mails and analysis on st	ES rate case is ocuments. Pre	sues with M	1 Collin.		
Simpson, James	3/25/20	010				
•	Collin testimony. Discu		nony with J	Lieberman.		
edits to testim	3/26/20 M Collin testimony. Dis nony. Discuss adjustme Discuss with M DiValer	scuss with M D ents with J Lieb	erman. Pre	epare edits		
Simpson, James	3/27/20					
	to M Collin testimony. iscuss with J Lieberman adules.					
Simpson, James	3/28/20	)10				
	to M Collin testimony. Prepare edits to M Collir lino.					
Simpson, James	3/29/20	)10				

.

•

1

Engagement	02584.00	Unitil Energy	Cost of Service Support	Invoi	ice	0004319
cont	euss testimony with J Lie erence call. Participate hange emails with T Me	n conference call. Disc	cuss with J Lieberman.			
Simpson, James		3/30/2010				
McN	iew Collin testimony. Pr Iamara REP VMP tariffs Iew M Collin edits to tes	. Research tariffs. Prep	I DiValentino. Review L pare and send email.			
Simpson, James		3/31/2010				
testi	lew Collin testimony. Di mony. Prepare edits. D alentino. Prepare and s	liscuss Unitil rate case,	schedule with M			
Project Man	•					
Trogonoski, Johr	1	3/24/2010				
Res	earch rate base in other	jurisdictions				
Consultant						
Nowak, Joshua		3/15/2010				
Ana	lysis in support of O&M	escalation adjustment				
Nowak, Joshua		3/16/2010				
Mee	t with J. Lieberman; rev	se analysis				
	Totals		E			
	Total Labor		-		21,207,50	
Unit Billing					•	
Copies						
Black & Whit	le Copies March 2010		285.0 Copies @ 0.08	22.80		
	Total Units			22.80	22.80	
			Total this Re		\$21,230.30	

Attachment 3 Tab 5

Redacted Page 11 of 1901 114 6/25



Batch: 102804364UPS					
Requisition: 64727					
Invoice: 0004365					
СНК					

Ship To:

**Bill To:** Unitil Energy Systems

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

Orde	r Date:	Requisitio	oner	•			
6/16/	/2010	Megan W	allac	e			
					Allocation -		
Line Qty	Description	1	Тах	Acct Nur			t Sub
1 1		Services provided in April 2010 on ervice Support assignment	Ν	10200000182030	7	\$2,987.27 EA	\$2,987.27
						Invoice Total:	\$2,987.27
		0004365 Invoice Amo	unt:	\$2,987.27			
	ig Group: 1	N/A			<b>Receiving Gro</b>	up: N/A	
Approva		l - Frederick Stewart		6/16/2010			
AP Note	es:				]		
Vouche	red by:	5					
Return	Check to:	Payee					
Vouche	r Month:	ine					

------



Keg# 64727 6/16/10 ok 6/9/2010 ACCOUNTS PARA 21 E

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 <u>Attention</u>: 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.

games D. Simpson

James Simpson Vice President

Attachment

APPROVED FOR PRYMERUT 10 20 00 00 182 03 07 \$\$2,987.27 10 20 00 00 182 03 07 \$\$2,987.27 ALL 6-16-10

Invoice

Mark Collin



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

Unitil Corp 6 Liberty Ln W Hampton, NH 03842 Unitil Energy Cost of Service Support 02584.00 Engagement Professional Services from April 01, 2010 to April 30, 2010 **Professional Personnel** Amount Rate Hours Vice President Project Manager **Project Assistant** Totals 23,830.82 **Total Labor Reimbursable Expenses** 15.35 Other Client Billable Expenses 15.35 15.35 **Total Reimbursables Unit Billing** Conference call minutes 27.80 Conference Call 3/15/10 12:57PM 27.80 27,80 **Total Units To-Date** Current Prior **Billing Limits** Labor Limit Adjustment \$2,987.27 **Total this Invoice Billings to Date** Total Current Prior 2,944.12 27,282.88 30,227.00 Labor 67.00 82.35 15.35 Expense 54.60 26.80 27.80 Unit 30,363.95 Totals 2,987.27 27,376.68

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

#### Redacted Page 14 of 19

Engagement	02584.00	Unitil Ener	gy Cost of S	ervice Support	Invoice	000436
Billing Ba					Wednooday Mar to opti-	
Concentric Energy	Advisors, Inc.	Invoice	0004365 Dai	ted 5/21/2010	Wednesday, May 19, 2010	
Engagement	02584.00	Unitil Energy Co			2:31:52 PM	
Professional Per	sonnel	Chill Energy CO	SCOL SALVICA	Support		
			Hours	Pate	•	
Vice Presiden	t		, nours	Rate	Amount	
Simpson, James		4/1/2010				
Discus	ss UES testimony wit	h J Lieberman. Prepar	e and send e	explanation		
Simpson, James	S step adjustments to	4/2/2010				
• • •	re edits to M Collin te	stimony. Discuss UES		- 4		
	Lieberman. Discuss	with M Collin.	rate case te	stimony		
Simpson, James		4/3/2010				
Review	v M Collin draft testin	nony, make edits, send	to			
Simpson, James		4/4/2010				
Review Simpson, James	V M Collin draft testin	nony, make edits, send	to M DiValer	ntino.		
	v and make edite to T	4/5/2010				
Oomri.	Discuss with M DIVE	Meissner testimony. D alentino, discuss with P	Normand I	case with M		
J LIEDE	erman. Prepare and	send email to M DiVale	ntino,	JISCUSS WILLI		
Simpson, James		4/6/2010				
Make e require	dits and comments to ment issues with M.F.	o T Melssner testimony	. Discuss re	venue		
κορια	gue, Discuss lestimo	DiValentino. Discuss Ki Div with T Meissner. D	ngston subs	tation with		
Divale	ntino. Prepare and se	end email.	190035 16500			
Simpson, James		4/7/2010	8			
Prepar Make o	e revision to T Meissr	ner testimony for step a	djustment pr	ojects		
Collin t	estimony. Discuss st	nony. Exchange emails ep adjustments with L I	with F Stew	vart on M		
leatino	ny and schedules wit	h J Lieberman.	vicinariara, t	JISCUSS		
impson, James		4/8/2010				
Prepare DiValor	edits and revisions	to M Collin testimony. I	DI			
Liscusa	willi wi Collin, Pred	Lieberman. Exchange are edits to M Collin tes	emails with l	D Chong.		
001000	es. Discuss edits w/	B Gardell	uniony. Net	new, revise		
impson, James		4/9/2010				
Discuss	M Collin testimony v	vith D Patch, F Stewart.	Review IVI			
Prepar	e and send email to F	step adjustment with M	1 Collin, M D	iValentino,		
Project Manage	r		1			
eberman, Julie		4/1/2010			)	
Draft an	d Edit UES Testimon				,	
eberman, Julie		4/2/2010			)	
Draπ an team	d Edit Testimony, inc	orporate Jim Simpson	edits and dis	tribute to		
eberman, Julie		4/5/2010				
Make ec	lits to testimony and i					
əberman, Julie		4/6/2010				
Finalize	Schedules and Adjus	tments' Review Witnes				
testimon updated	y for consistency with	n M. Collin testimony dr	aft. Distribu	te		
berman, Julie		4/7/2010				
	Exhibits, incorporate	edits into testimony, re-	liow other	itaaaa-		
testinon	les for consistency	ound into resumptiy, rev	NAM OLUOL M	MIOSSOS		
berman, Julie	- · ·	4/8/2010				
Review 1		nd send out inquiries or				
berman, Julie Review P		4/12/2010				
Project Assistant	inal Testimony					

Page 2

293 BOSTON POST ROAD WEST, SUITE 500 • MARLBOROUGH, MASSACHUSETTS 01752 • TEL 508.263.6200 • FAX 508.303.3290

Attachment 3 , Tab 5

#### Redacted Page 15 of 19

Engagement	02584.00	Unitil E	Involon			
Gardell, Briana		Unitil Energy Cost of Service Support 4/2/2010		Invoice		0004365
invoi	ice letter	112/2010				
	Totals					
	Total Labor					
Reimbursable E:	xpenses				23,830.82	
Other Client Billat	ole Expenses					
AP 0001504	4/30/2010	American Express / CEA MA	4/2/10 FedEx to Unitil from	15.35		
Unit Billing	Total Reimb	ursables		15.35	15.35	
Conference call m	inutes					
Conference Call 3/15/10 12:57F <b>Total Units</b>		ΡM		27.80 <b>27.80</b>	27.80	
			Total this Repo		\$23,873.97	

293 BOSTON POST ROAD WEST, SUITE 500 • MARLBOROUGH, MASSACHUSETTS 01752 • TEL 508.263.6200 • FAX 508.303.3290

Attachment 3 Tab 5

S Unitil

			L	Dutont removies	
6 2	niti			Requisition: 67	323
			ſ	Invoice: 0004	613
				CHK	
Ship To:		Bill To:	-		
		Unitil Energy Systems			
<b>Ordered From:</b> CONCENTRIC ENER 293 BOSTON POST SUITE 500 MARLBOROUGH, M	RD WEST				
Order Date:		Requisitioner:			
8/23/2010		Megan Wallace			
Line Qty Descriptic 1 1 Professiona Service Sup	I Services for July 2	- Tax Acct 010 on Cost of N 1020000182		Dist. Amount Unit \$2,972.25 EA	
				Invoice Total:	\$2,972.2
Invoice Number:	0004613	Invoice Amount: \$2,972.25			
Releasing Group:	N/A		Receiving Group:	N/A	
Approvals:	1 - Frederick St	tewart 8/23/2010			
<b></b>	1 Truttien of				
AP Notes:					
Vouchered by:	Th				
Return Check to:	Payee				
Voucher Month:	Que		· · · · · ·		

۱

Redacted Page 16 of 19

Batch: 102804670UPS

ø

Redacted Page 17 of 19



Reg # 67323 ma) 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 <u>Attention</u>: David Clanton Concentric invoices include a summary of billione 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 places and any associated travel. If you Lin project In project APROVED FOR PATHEWIT APROVED 03 07 \$2,972.25 APPROVED 82 03 07 \$2,972.15 APPROVED 82 03 07 \$2,972.10 APPROVED 82 03 07 \$2,972.15 APPROVED 82 03 \$2,972.15 APPROVED 82 05 \$2,9 would like to view these charges in more detail, please contact enther 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.

games D. Simpson

James Simpson Vice President

Attachment

Attachment 3 ,Tab 5

۲



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

Mark Collin Unitil Corp 6 Liberty Ln W Hampton, NH 038	42					
Engagement Professional Serv	02584.00 /ices from July	Unitil Ene 01. 2010 to July 31	ergy Cost of Servic <b>, 2010</b>	e Support		
Phase	02	Post-filing				
Professional Pers	sonnel					
Vice Presiden Project Manag	•		Hours	Rate	Amount	
	Total Labor					2,969.69
Unit Billing Copies						
Copies Month of July 2010 Total Units			32.0 Copies @ 0.08 2.56 <b>2.56</b>			2.56
				Total this P	hase	\$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 h	illing inquiries plas	se call us at (508)	263,6200 out 6269	)	

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

293 BOSTON POST ROAD WEST, SUITE 500 • MARLBOROUGH, MASSACHUSETTS 01752 • TEL 508.263.6200 • FAX 508.303.3290

Attachment 3 Tab 5

#### Redacted Page 19 of 19

Engagement 02584.00	Unitil Energy Cost o	f Service Supp	ort	Invoice	0004613
Billing Backup					
Concentric Energy Advisors, Inc.	المبيدها	- 0004040 P		Friday, Ai	ugust 13, 2010
		ce 0004613 Da	ted 8/13/2010		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				
on IR assignments.	y. Research. Prepare a	ind se			
Simpson, James	7/12/2010				
Discuss UES DRs wit	h F Stewart. Research q	uestions			
Simpson, James	7/14/2010				
to Start set 3 and OCA	S IRs. Send to F Stewa set 2 (UES)	rt Review and	make edits		
Project Manager		1			
Lieberman, Julie UES Discovery	7/9/2010				
Lieberman, Julie	7/12/2010				
UES Discovery Respo	inses				
Lieberman, Julie	7/13/2010				
UES Discovery					
Totals					
Total Labor					2,969.69
Unit Billing					·
Coples		[			
Copies Month of July 2010		32.0.00	pies @ 0.08	0.50	
Total Units		02.0 00	pies @ 0.00	2.56 <b>2.56</b>	0.50
				2,00	2.56
			Total this P	hase	\$2,972.25
		Т	otal this Engage	ment	\$2,972.25
			Total this R	eport	\$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			



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

0	rd	el	ſe	d	F	ro	m:	

ACCOUNTEMPS 12400 COLLECTIONS CENTER DR CHICAGO, IL 60693

Order Date:	Req	uisitioner:				
4/13/2010	Kare	n Johnson				
Line Qty Description 1 1 Deanne Blacki	nton - w/e 04/02/10	Tax         Acct Nut           N         20000000182033           20000000182033         10200000182033		Allocation A-W-C	Dist. Amount Unit \$136.00 EA \$200.00 \$464.00	<b>Sub</b> \$800.00
					Invoice Total:	\$800.0
Invoice Number: 3		Amount: \$8				
<u>Releasing Group: N</u> Approvals:	/A		Rec	eiving Grou	p: N/A	
	- Mary Jane Cleveland	4/2	21/2010			
AP Notes:						
Vouchered by:	W					
	Payee					

Batch: 128804062UPS					
Requisition: 61962					
Invoice: 30932295					
ACH					

ł



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

Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID:

Redacted 1 Page 3 of 55 04/05/2010 30932295 02600-000375000 94-1648752

Labor Invoice - DUE UPON RECEIPT

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

	Amount	Bill Rate	Qty UOM	"Report-To" Supervisor	Wk End Dt	Employee Name	6
	\$ 800.00			Johnson,Karen	04/02/2010	Blackinton,Deanne	
-	\$ 800.00				04/02/2010	Quibitatal for Weak Ended	
	\$000.00				04/02/2010	Subtotal for Week-Ended:	
	\$ 800.00				total	Invoice Sub	
-	• • • • • • • • • • • • • • • • • • • •				notai.	Invoice out	
	\$ 800.00				OUNT DUE:	TOTAL AMO	
	orting Agencies.	Ion with National Credit Re	ur accounts receivable informati	he business community by sharing o	accurate information to t	We provide more timely and a	
please call:		Ion with National Credit Rep orary accounting and fina		he business community by sharing (		We provide more timely and a estions regarding this involce please	ານຄ
please call: 803-8367	nce professionals pl			he business community by sharing (			
	nce professionals pl		For qualified temp		ə call:	estions regarding this involce please	
	nce professionals pl		For qualified temp	he business community by sharing ( ace delach and reitum this remitte	ə call:	estions regarding this involce please	
	nce professionals pl		For qualified temp		ə call:	estions regarding this involce please 33-8435	
	nce professionals pl	orary accounting and fina	For qualified temp	200 detach and return thia remitte	a call: 	estions regarding this involce please 33-8435	
	nce professionals pl	orary accounting and fina	For qualified temp	200 detach and return thia remitte	a call: 	estions regarding this involce please 33-8435	
	nce professionals pl	orary accounting and fina	For qualified temp		a call: 	estions regarding this involce please 33-8435	
	nce professionals pl	orary accounting and fina	For qualified temp	200 detach and return thia remitte	a call: 	estions regarding this involce please 33-8435	
	nce professionals pl	orary accounting and fina	For qualified temp	200 detach and return thia remitte	a call: 	estions regarding this involce please 33-8435	
	nce professionals pl (800) 80	orary accounting and fina	For qualified temp	200 detach and return thia remitte	a call: 	estions regarding this involce please 33-8435	
	nce professionals ple (800) 80	orary accounting and fina	For qualified temp	200 detech and roturn this remitte	Thank yo	estions regarding this involce please 33-8435	
803-8367	nce professionals ple (800) 80 Total Amount	orary accounting and fina	For qualified temp	200 detech and roturn this remitte	Thank yo	estions regarding this involce please 33-8435	
803-8367	nce professionals ple (800) 80	orary accounting and fina	For qualified temp	200 detech and roturn this remitte	Thank yo	Accountemps 12400 COLLE	
803-8367	Total Amount \$ 800.00	orary accounting and fina	For qualified temp	200 detech and roturn this remitte	Thank yo	Accountemps 12400 COLLE	
00	Total Amount \$ 800.00	Invoice Number 30932295	For qualified temp	200 detech and roturn this remitte	Thank yo	Accountemps 12400 COLLE	
00	Total Amount \$ 800.00	Invoice Number 30932295	For qualified temp	200 detech and roturn this remitte	Thank yo	Accountemps 12400 COLLE	
00	Total Amount \$ 800.00	Invoice Number 30932295	For qualified temp	200 detech and roturn this remitte	Thank yo	Accountemps 12400 COLLE	
00	Total Amount \$ 800.00	Invoice Number 30932295	For qualified temp	200 detech and roturn this remitte	Thank yo	Accountemps 12400 COLLE	

Redacted Page 4<sup>1</sup> of 93

## S Unitil

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:	<b>Requisitioner:</b>				
4/22/2010	Karen Johnson				
· · · · · · · · · · · · · · · · · · ·			- Allocation		
Line Qty Description	Tax	Acct Num	A-W-C	Dist. Amount Unit	Sub
1 Deanne Blackinton - w/e 04/09/10		0000001820334		\$136.00 EA	\$800.0
		0000001820335		\$200.00	
	. 10	2000001820307		\$464.00	
				Invoice Total:	\$800.0
Releasing Group: N/A		Re	ceiving Grou	p: N/A	
1 - Mary Jane Clevel	and 4/	23/2010			
AP Notes:					
Vouchered by:					
Return Check to: Payee					

## Batch: 128804083UPS Requisition: 62330 Invoice: 30969701 ACH

63

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4083



A Robert Half Company

Personal & Confidential Karen Johnson UNITIL 5 MCGUIRE ST CONCORD NH 03301 Page: Invoice Date! Invoice Number: Customer Number: Fed Tax ID: 1 04/12/2010 30969701 02600-000375000 94-1648752

Labor Invoice - DUE UPON RECEIPT

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

nton,Deanne	Wk End Dt	"Report-To" Supervisor	Qty UOM	Bill Rate		Amount	
mon, Deanne	04/09/2010	Johnson,Karen			¢3	<del>8</del> 00.00	
ototal for Week-Ended:	04/09/2010				\$	800.00	
·			;				
					\$	800.00	
		×			\$	800.00	
	Invoice Subto	Invoice Subtotal:	Invoice Subtotal:	Invoice Subtotal:	Invoice Subtotal:	Invoice Subtotal:	Invoice Subtotal:

 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (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	Invoice	Total
Number	Number	Amount
02600-000375000	30969701	\$ 800.00

Redacted 76 of 122 Page 6 8955



Ship To:

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

#### **Ordered From:**

ACCOUNTEMPS 12400 COLLECTIONS CENTER DR CHICAGO, IL 60693

Order Date:	Requ	usitioner:				
4/23/2010	Kare	n Johnson				
				Allocation		
Line Qty Description 1 1 Deanne Blackir	nton - w/e 04/16/10	Tax N	Acct Num 200000001820334 200000001820335 102000001820307	A-W-C	Dist. Amount Unit \$136.00 EA \$200.00 \$464.00	<b>Sub</b> \$800.00
					Invoice Total:	\$800.00
Invoice Number: 30 Releasing Group: N/		Amount:		eceiving Grou	p: N/A	
Approvals:	Mary Jane Cleveland		4/26/2010			
AP Notes:						
Vouchered by:	W					
Return Check to:	Payee					
	r ayee					

Bill To:

Unitil Service Corp.

6 Liberty Lane West

Hampton, NH 03842

(603)773-6467 fax: (603)773-6667

Attn: Purchasing

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4106

Batch: 128804106UPS
Requisition: 62440
Invoice: 30999786
ACH

5/10

4/28/2010



i

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

#### Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID:

#### Redacted Page 7 of 55 04/19/2010 30999786

02600-000375000 94-1648752

1

Labor Invoice - DUE UPON RECEIPT

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

Lin	า <del>ย</del>	Employee Name	Wk End Dt	"Report-To" Supervisor		Amou <u>nt</u>
	1	Blackinton,Deanne	04/16/2010	Johnson,Karen	\$	800.00
		Subtotal for Week-Ended:	04/16/2010		 <u>\$</u>	800.00
		Invoice Sub	total:		<u>\$</u>	800.00
		TOTAL AMO			\$	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: For qualified temporary accounting and finance professionals please call: (800) 803-8367 (800) 533-8435

Ploase detach and return this remittance stub with your payment.

Thank you for choosing Accountemps!

Accountemps 12400 COLLECTIONS CENTER DRIVE CHICAGO IL 60693

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



Requisition: 62801 Invoice: 31036123 ACH

Batch: 128804166UPS

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

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

Bill To:

#### **Ordered From:**

ACCOUNTEMPS 12400 COLLECTIONS CENTER DR CHICAGO, IL 60693

<u>Orde</u>	r Date:	Requisitioner	<u> </u>				
5/3/2	2010	Karen Johnson					
				Allocation			
Line Qty	Description	. Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
1 1	Deanne Blackinton - w/e 04/23/10	N	20000001820334		\$108.80	EA	\$640.00
			20000001820335		\$160.00		
			102000001820307		\$371.20		
					Invoice Total:		\$640.00
	<u> </u>					·	

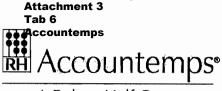
 Invoice Number:
 31036123
 Invoice Amount:
 \$640.00

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

 Approvals:

1 - Mary Jane Cleveland 5/7/2010

AP Notes:	
Vouchered by:	$\mathcal{U}$
Return Check to:	Payee
Voucher Month:	May



A Robert Half Company

Personal & Confidential

Karen Johnson

**5 MCGUIRE ST** 

CONCORD NH 03301

UNITIL

Page:
Invoice Date:
Invoice Number.
Customer Number:
Fed Tax ID:

Redacted Page 9 of 55

04/26/2010 31036123 02600-000375000 94-1648752

1

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	Otv UOM	Bill Rate	A	mount
1	Blackinton, Deanne	04/23/2010	Johnson,Karen			\$	640.00
	Subtotal for Week-Ended:	04/23/2010				\$	640.00
	Invoice Sub	total:				<u>\$</u>	640.00
	TOTAL AMO	DUNT DUE:				\$	640.00

 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (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	Invoice		Total
Number	Number	Amount	
02600-000375000	31036123	\$	640.00

5/74

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

#### BIII 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	L			
Line Qty Description 1 1 Deanne Blackinton - w/e 04/30/10	Tax N	Acct Nur 20000000182033 2000000182033 10200000182030	4 5	Dist. Amount \$153.85 \$226.25 \$524.90	
				Invoice Total:	\$905
Invoice Number: 31073100 In Releasing Group: N/A	voice Amount:	\$905.00	Receiving Grou		/ <u>A</u>
Accessing Or oup, 197			Receiving Orev		<u> </u>

Approvals:

5/13/2010

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

1 - Mary Jane Cleveland



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

#### Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID:

Redacted Page 11 of 55

05/03/2010 31073100 02600-000375000 94-1648752

1

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	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 Sub	total:				\$ 905.00
						\$ 905.00
	TOTAL AMO	DUNT DUE:				<b>3</b> 905.00

 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (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	Invoice	Total	
Number	Number	Amount	
02600-000375000	31073100	\$	905.00

Redacted Pages 2009559



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 CEN

12400 COLLECTIONS CENTER DR CHICAGO, IL 60693

Orde	er Date:	Requisitioner				
5/17	/2010	Karen Johnson	l			
				Allocation		
Line Qty	Description	Тах	Acct Num	A-W-C	Dist. Amount Unit	Sub
1 <b>1</b>	Deanne Blackinton - w/e 05/07/10	N	20000001820334		\$136.00 EA	\$800.00
			20000001820335		\$200.00	
			102000001820307		\$464.00	
					Inveloe Tetal	£200.00
					Invoice Total:	\$800.00

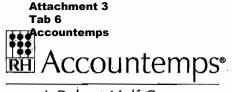
<b>Invoice</b> Number:	31117632	<b>Invoice Amount:</b>	\$800.00		
<b>Releasing Group:</b>	N/A			Receiving Group:	N/A
Approvals:					
	1 - Mary Jane C	leveland	5/20/2010		

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

Batch: 128804228UPS
Requisition: 63433
Invoice: 31117632
ACH

ふろ

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4228



4

A	Ro	bert	Hal	f Co	bm	pany	Y
---	----	------	-----	------	----	------	---

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

#### Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID:

#### Redacted Page 13 of 55

05/10/2010 31117632 02600-000375000 94-1648752

1

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	A	mount
1	Blackinton, Deanne	05/07/2010	Johnson,Karen			.\$	800.00.
	Subtotal for Week-Ended:	05/07/2010				\$	800.00
						_	
	Invoice Sub	total:		•		\$	800.00
	TOTAL AMO	DUNT 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (800) 803-8367

Please detach and return this remittance stub with your payment.

## Thank you for choosing Accountemps!

Accountemps	Customer	Invoice	Total
12400 COLLECTIONS CENTER DRIVE	Number	Number	Amount
CHICAGO IL 60693	02600-000375000	31117632	\$ 800.00

05P000003220003777295000900002

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

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

Bill To:

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

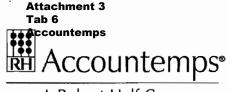
Order Date: Requisitioner: 5/24/2010 Karen Johnson Allocation -Line Qty Description A-W-C **Dist. Amount Unit** Sub Tax Acct Num 1 1 Deanne Blackinton - w/e 05/14/10 Ν 200000001820334 \$136.00 EA \$800.00 20000001820335 \$200.00 \$464.00 102000001820307 \$800.00 Invoice Total: Invoice Number: 31146809 Invoice Amount: \$800.00 **Releasing Group: Receiving Group:** N/A N/A Approvals:

5/25/2010

1 - Mary-Jane Cleveland

AP Notes:	
Vouchered by:	U
Return Check to:	Рауее
Voucher Month:	may

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4275



A Robert Half Company

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

#### Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID:

## Redacted 1 Page 15 of 55

05/17/2010 31146809 02600-000375000 94-1648752

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	Ofv LIOM	Bill Rate	/	Amount
1	Blackinton,Deanne	05/14/2010	Johnson,Karen			\$	800.00
	Subtotal for Week-Ended:	05/14/2010				<u>\$</u>	800.00
	Invoice Subt	total:				\$	800.00
		UNT 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (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

Custor	ner	Invoice		Total
Num	ber	Number	A	mount
02600-000	375000	31146809	\$	800.00

Ú/

Batch: 128804318UPS

Requisition: 64154 Invoice: 31183426 ACH

N/A



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

		Requisitioner				
		Karen Johnson				
				- Allocation		
Line Qty Descr	ription	Tax	Acct Num	A-W-C	Dist. Amount Unit	Sub
1 1 Deann	e Blackinton - w/e 05/21/10	N	20000001820334		\$136.00 EA	\$800.00
			200000001820335		\$200.00	
			102000001820307	-	\$464.00	
					Invoice Total:	\$800.00

6/3/2010

Invoice Number: 31183426 Invoice Amount: \$800.00

 Releasing Group: N/A
 Receiving Group:

 Approvals:
 Receiving Group:

1 - Mary-Jane Cleveland

AP Notes:	
Vouchered by:	$\mathcal{U}'$
Return Check to:	Payee
Voucher Month:	Anne -
	$\left( \right)$



ť

3

Personal & Confidential Karen Johnson UNITIL 5 MCGUIRE ST CONCORD NH 03301 1 05/24/2010 31183426 02600-000375000 94-1648752

Labor Invoice - DUE UPON RECEIPT

Page:

Invoice Date:

Fed Tax ID;

Invoice Number:

Customer Number:

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

Employee Name Line Wk End Dt "Report-To" Supervisor Amount Blackinton, Deanne 05/21/2010 Johnson,Karen 1 \$ 800.00 Subtotal for Week-Ended: 05/21/2010 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (800) 803-8367

Please detach and return this remittance stuh with your payment.

## Thank you for choosing Accountemps!

Accountemps	Customer	Invoice	Total
12400 COLLECTIONS CENTER DRIVE	Number	Number	Amount
CHICAGO IL 60693	02600-000375000	31183426	\$ 800.00



#### Bill To:

Batch: 128804327UPS	
Requisition: 64354	
Invoice: 31229544	
ACH	

N/A

**Receiving Group:** 

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

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

		Requisitioner	<u> </u>				
		Karen Johnson	l				
				Allocation			
Line Qt	y Description	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
1 1	Deanne Blackinton - w/e 05/28/10	N	20000001820334		\$136.00	EA	\$800.00
			200000001820335		\$200.00		
			102000001820307		\$464.00		
					Invoice Total:		\$800.00

6/8/2010

Invoice Number:	31229544	Invoice Amount:	\$800.00	
-----------------	----------	-----------------	----------	--

Releasing Group: N/A Approvals:

1 - Mary-Jane Cleveland

 AP Notes:

 Vouchered by:

 Return Check to:

 Payee

 Voucher Month:

 Multiple



A Robert Half Company

Personal & Confidential Karen Johnson UNITIL 5 MCGUIRE ST CONCORD NH 03301 Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID:

#### Redacted Page 19 of 55

1 Page 19 01 05/31/2010 31229544 02600-000375000 94-1648752

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 UO	M Bill Rate	A	mount
1	Blackinton, Deanne	05/28/2010	Johnson,Karen			\$	800.00
• •	Subtotal for Week-Enced:	`05/28/2010	•			\$	800,00
	Invoice Sub	ototal:	•			\$	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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (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

ſ	Customer	Invoice	٦	Fotal
	Number	Number	Amount	
Į	02600-000375000	31229544	\$	800.00

#### 026000037500031229544000800007

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

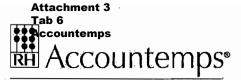
Ordered From:
ACCOUNTEMPS
12400 COLLECTIONS CENTER DR
CHICAGO, IL 60693

**Return Check to:** 

Voucher Month:

Orde	r Date:		Requisitioner				
6/18/	/2010		Karen Johnson				
					- Allocation		
Line Qty	Descriptio	on	Tax	Acct Num	A-W-C	Dist. Amount Uni	
1 <b>1</b>	Deanne Bla	ckinton - w/e 06/04/1	0 N	20000001820334		\$108.80 EA	\$640.00
				20000001820335		\$160.00	
				102000001820307		\$371.20	
					Ī	nvoice Total:	\$640.00
Invoice l	Number:	31256263 I	nvoice Amount:	\$640.00			
Releasin	g Group:	N/A		Re	ceiving Group	: N/A	
Approva	als:						
		1 - Mary-Jane Clev	eland	6/23/2010			
AP Not	es:						
Vouche	red by:	IL					

Payee



A Robert Half Company

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

#### Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID:

 Redacted

 1
 Page 21 of 55

 06/07/2010
 31256263

 02600-000375000
 94-1648752

Labor Invoice – DUE UPON RECEIPT

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

1 Blackinton,Deanne 06/04/2010 Johnson,Karen Subtotal for Week-Ended: 06/04/2010	\$ 640.00 <u>\$ 640.00</u>
	\$ 640.00
-	
Invoice Subtotal:	\$ 640.00
TOTAL AMOUNT DUE:	\$ 640.00

 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (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	Invoice	Total	
Number	Number	Amount	
02600-000375000	31256263	\$	640.00



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 D	R
CHICAGO IL 60693	

Order Date:	<b>Requisitioner:</b>	<u> </u>			
6/21/2010	Karen Johnson			,	
••••••••••••••••••••••••••••••••••••••			Allocation		
Line Qty Description	Tax	Acct Num	A-W-C	Dist. Amount Unit	Sub
1 1 Deanne Blackinton - w/e 06/11/10	N	20000001820334		\$136.00 EA	\$800.00
		20000001820335		\$200.00	
		102000001820307		\$464.00	
				Invoice Total:	\$800.00

Invoice Number:	31293242	Invoice Amount:	\$800.00		
<b>Releasing Group:</b>	N/A			Receiving Group:	N/A
Approvals:					
· ·	1 - Mary-Jane Cle	veland	6/23/2010		

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

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4407

6/38 ACH

6/25/2010

Batch: 128804407UPS
Requisition: 64858
Invoice: 31293242
ACH



1

;

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

#### Page:

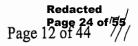
Invoice Date: Invoice Number: Customer Number: Fed Tax ID:

Redacted 1 Page 23 of 55 06/14/2010 31293242 02600-000375000 94-1648752

Labor Invoice - DUE UPON RECEIPT

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

	e Emp	oloyee Name	Wk End Dt	"Report-To" Supervi	sor	Qty UOM	Bill	Rate	Amount	_
1	Blac	ckinton,Deanne	06/11/2010	Johnson,Karen				\$	800.00	
nng i Santarian	S	ubtotal for Week-Ended:	06/11/2010					\$	800.00	·
		Invoice Sul	ototal:					\$	800.00	
		TOTAL AM	OUNT DUE:				<u> </u>	\$	800.00	]
	question ) 533-84	We provide more timely and is regarding this invoice pleas 35		he business community by	sharing our account:		tion with National C porary accounting			
		s regarding this invoice pleas	e call:	the business community by		For qualified temp			professionals ple	
		s regarding this invoice pleas	e call: Ple		s remittance stub w	For qualified tem	porary accounting		professionals ple	
		s regarding this invoice pleas	e call: Plea Thank ye	ase detach and return thi	s remittance stub w	For qualified tem	porary accounting		professionals ple	
		s regarding this invoice pleas	Thank yo	ase detach and return thi	s remittance stub w	For qualified tem ith your payment. untemps	porary accounting	and finance ;	professionals ple (800) 80	3-8367





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

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

**Order Date: Requisitioner:** 6/25/2010 Karen Johnson Allocation Line Qty Description A-W-C Sub Tax Acct Num Dist. Amount Unit \$108.80 \$640.00 1 Deanne Blackinton - w/e 06/18/10 20000001820334 EA 1 Ν 200000001820335 \$160.00 102000001820307 \$371.20 \$640.00 Invoice Total:

(603)773-6467 fax: (603)773-6667

Bill To:

Unitil Service Corp. Attn: Purchasing 6 Liberty Lane West Hampton, NH 03842

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:	In gros	
Return Check to:	Payee /	
Voucher Month:	Que	

Batch: 128804413UPS				
Requisition: 65135				
Invoice: 31330665				
ACH				

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4413

ł

4	A Robert Half			Page: Invoice Date: Invoice Number: Customer Number:	1 06/21/2010 31330665 02600-000375000 94-1648752	
		company		Fed Tax ID:	94-1048732	
				Labor Invoice – DUE UI	PON RECEIPT	
	Personal & Confi Karen Johnson UNITIL 5 MCGUIRE ST CONCORD NH 03			Please Remit To: Accountemps 12400 COLLECTIONS C CHICAGO IL 60693	ENTER DRIVE	
Line	Employee Name	Wk End Dt	"Report-To" Supervisor	ON LIOM Bill	Rate Amount	
1	Blackinton,Deanne	06/18/2010	Johnson,Karen		\$ 640.00	
	Subtotal for Week-Ended:	06/18/2010			<u>\$ 640.00</u>	
	Invoice Sub	total:			\$ 640.00	
	TOTAL AMO				\$ 640.00	

 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533:8435
 (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	Invoice	Total	
Number	Number Amount		
02600-000375000	31330665	\$ 640.00	

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 12400 COLLECTIONS CENTER DR CHICAGO, IL 60693

Order Date:		Requisitioner	:			
7/7/2	2010	Karen Johnson	1			
				- Allocation		
Line Qty	Description	Tax	Acct Num	A-W-C	Dist. Amount Unit	Sub
1 1	Deanne Blackinton - w/e 06/25/10	Ň	20000001820334		\$136.00 EA	\$800.00
			20000001820335		\$200.00	
			102000001820307		\$464.00	
					Invoice Total:	\$800.00

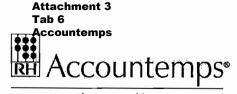
 Invoice Number:
 31367620
 Invoice Amount:
 \$800.00

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

 Approvals:
 1 - Mary-Jane Cleveland
 7/7/2010
 Image: Cleveland

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

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4464



5

A Robert Half Company

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

#### Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID:

1 06/28/2010 31367620 02600-000375000 94-1648752

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	ON LON	Bill Data	Amount	
. 1	Blackinton, Deanne	06/25/2010	Johnson,Karen			\$ .800	00
	Subtotal for Week-Ended:	06/25/2010				\$ 800	00
	Invoice Sub	total:				\$ 800	00
	TOTAL AMO	DUNT 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 633-8435
 (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	Customer Invoice		Total
Number	Number	A	mount
02600-000375000	31367620	\$ 800.0	

0260000037500031367620000800007

Redacted Page 27 of 55

Redacted 5 of 113 Page 28 of 55

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

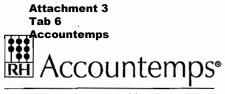
#### Ordered From: ACCOUNTEMPS 12400 COLLECTIONS CENTER DR CHICAGO, IL 60693

Orde	r Date:	Requisitioner					
7/12/	/2010	Karen Johnson	L				
	·			Allocation			
Line Qty	Description	Тах	Acct Num	A-W-C	Dist. Amount	Unit	Sub
1 1	Deanne Blackinton - w/e 07/02/10	. N	20000001820334		\$136.00	EA	\$800.00
			20000001820335		\$200.00		
			102000001820307		\$464.00		
					Invoice Total:		\$800.00

<b>Invoice Number:</b>	31407178	Invoice Amount:	\$800.00		
<b>Releasing Group:</b>	N/A			<b>Receiving Group:</b>	N/A
Approvals:					
	1 - Mary-Jane C	leveland	7/13/2010		

AP Notes:	
Vouchered by:	U
Return Check to:	Payee
Voucher Month:	July
	0

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4490



A Robert Half Company

Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID:

#### Redacted Page 29 of 55

07/05/2010 31407178 02600-000375000 94-1648752

1

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 Qtv UOM Bill Rate Amount 800.00 Blackinton, Deanne 07/02/2010 Johnson,Karen ....\$.. 1 Subtotal for Week-Ended: 800.00 07/02/2010 \$ 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	Invoice	Total	
Number	Number	Amount	
02600-000375000	31407178	\$ 800.0	

026000037500031407178000800008

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



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:	Requi	sitioner:				
7/19/2010	Karen	Johnson				
				- Allocation -		
Line Qty Description		Tax	Acct Num	A-W-C	Dist. Amount Unit	Sub
1 1 Deanne Blackinton - v	v/e 07/09/10	N 10	2000001820307		\$371.20 EA	\$640.00
			0000001820334		\$108.80	
	•	20	0000001820335		\$160.00	
					Invoice Total:	\$640.00
Invoice Number: 3144344 Releasing Group: N/A	4 Invoice A	<u>mount: \$6</u>		ceiving Grou	ıp: N/A	
Approvals:	-Jane Cleveland	7/2	2/2010			
AP Notes:						
Vouchered by:	L			,		
Return Check to: Paye	ee					
Voucher Month:	July					

Batch:	128804526UP	S
Requ	isition: 65904	
Invoi	ce: 31443444	
	ACH	

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4526



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

#### Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID:

#### Redacted Page 31 of 55

07/12/2010 31443444 02600-000375000 94-1648752

1

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		ON LION	Bill Date	A	mount
1	Blackinton, Deanne	07/09/2010	Johnson,Karen				\$	640.00
	Subtotal for Week-Ended:	07/09/2010					\$	640.00
				-				
	Invoice Subt	iotal:					<u>\$</u>	640.00
	TOTAL AMO	UNT DUE:					\$	_640.00 ·

 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (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	Invoice	Total	
Number	Number	Amount	
02600-000375000	31443444	\$	640.00

Tab 6 Accountemps

19

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 12400 COLLECTIONS CENTER DR CHICAGO, IL 60693

Voucher Month:

Order Date:	Requisitioner				·
8/4/2010	Karen Johnson				
			Allocation		
Line Qty Description	Тах	Acct Num	A-W-C	Dist. Amount Unit	Sub
1 1 Deanne Blackinton - w/e 07/23/10	N	20000001820334		\$136.00 EA \$200.00	\$800.00
		200000001820335 102000001820307		\$200.00	
		1020000000020000			
				Invoice Total:	\$800.00
Releasing Group: N/A		F	Receiving Grou	ip: N/A	
Approvals:					
1 - Mary-Jane Cleve	eland	8/5/2010			
AP Notes:					-
Vouchered by:				·	
Return Check to: Payee					

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4609

Lucz

# A Robert Half Company

Personal & Confidential

Karen Johnson

**5 MCGUIRE ST** 

CONCORD NH 03301

UNITIL

Redacted Page 33 of 55

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

#### Labor Invoice – DUE UPON RECEIPT

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

Bill Rate UOM Line **Employee Name** Wk End Dt "Report-To" Supervisor Qty Amount ----- 07/15/2010 Johnson; Karen \$ -Blackinton, Deanne 1 800.00 Subtotal for Week-Ended: 07/16/2010 800.00 Invoice Subtotal: 800.00 TOTAL AMOUNT DUE: \$

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

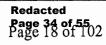
 Any questions regarding this invoice please call:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (800) 803-8367

Please detach and return this remittance stub with your payment.

## Thank you for choosing Accountemps!

Accountemps	Customer	Invoice	Total
12400 COLLECTIONS CENTER DRIVE	Number	Number	Amount
CHICAGO IL 60693	02600-000375000	31490024	\$ 800.00





Bill To:

Batch: 128804591UPS				
Requisition: 66501				
Invoice: 31490024				
ACH				

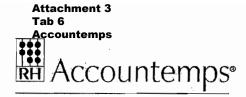
Ship To: Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Phone: (603) 772-0775 Fax: (603) 773-6605 Hampton, NH 03842 Phone: (603) 772-0775 Fax: (603) 773-6605

(603)773-6467 fax: (603)773-6667

#### Ordered From:

ACCOUNTEMPS 12400 COLLECTIONS CENTER DR CHICAGO, IL 60693

Order Date:	Requ	isitioner:				
8/2/2010	Karen	Johnson				
Line Qty Description		Tax	Acct Num	Allocation	Dist. Amount Unit	Sub
	inton - w/e 07/16/10	N 200 200	ACCT NUM 0000001820334 0000001820335 2000001820307	A-w-C	\$136.00 EA \$200.00 \$464.00	\$800.00
· ·					Invoice Total:	\$800.00
Releasing Group: N Approvals:		8/2		eiving Grou	ip: N/A	
AP Notes:						
Vouchered by:	W	- <b>-</b>				
Return Check to:	Payee					
Voucher Month:	Aug					



A Robert Half Company

Personal & Confidential

Karen Johnson

**5 MCGUIRE ST** 

CONCORD NH 03301

UNITIL

Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID: Page 35 of 55 1 07/26/2010 31525411

02600-000375000

94-1648752

Redacted

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	QtyU	OM Bill Rate	Amount
<u>· 1</u>	Blackinton, Deanne	07/23/2010	Johnson,Karen	•		800.00
	Subtotal for Week-Ended:	07/23/2010				800.00
	Invoice Subt	otal:				\$ 800.00
	TOTAL AMO					\$ 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (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	Invoice	Total
Number	Number	Amount
02600-000375000	31525411	\$ 800.00



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 Allocation Line Qty Description A-W-C Dist. Amount Unit Sub Tax Acct Num 1 Deanne Blackinton - w/e 07/30/10 N 20000001820334 \$136.00 ΕA \$800.00 1 20000001820335 \$200.00 \$464.00 102000001820307 Invoice Total: \$800.00 Invoice Invoice Number: 31556956 \$800.00 Amount: Releasing **Receiving Group:** N/A N/A Group: Approvals: 1 - Mary-Jane Cleveland 8/9/2010 AD Mater

AP Notes;	
Vouchered by:	U.
Return Check to:	Payee
Voucher Month:	aug
	0

Requisition: 66735 Invoice: 31556956 ACH

Batch: 128804629UPS

8 JU

Accountemps			Page 37 of 55	
A Robert Half Compa	l:,	Page: Invoice Date: Invoice Number: Customer Number: Fed Tax JD:	1 08/02/2010 31556956 02600-000375000 94-1648752	
Personal & Confidential Karen Johnson UNITIL 5 MCGUIRE ST CONCORD NH 03301	AUG 1 1 101 AUG 1 1 101 ACCOUNTS PAYABLE	Labor Invoice – DUE L Please Remit To: Accountemps 12400 COLLECTIONS CHICAGO IL 60693		

 Blackinton, Deanne	07/30/2010 Johnson,Karen			\$ 80	0:00
Subtotal for Week-Ended:	07/30/2010			\$ 80	00.00
· · ·	· · ·	, .	•		
Invoice Sub	itotal:			<u>\$ . 80</u>	00.00
TOTAL AMO	DUNT DUE:			\$ 80	00.00

Qty UOM

Bill Rate

Amount

"Report-To" Supervisor

 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (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

Line

Employee Name

.

Wk End Dt

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

Accountemps

20

S Unitil

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

#### Bill To:

Unitil Service Corp. Attn: Purchasing (603)773-6467 fax: (603)773-6667

Batch: 128804657UPS
Requisition: 67054
Invoice: 31601621
ACH

8/20

**Ordered From:** ACCOUNTEMPS

12400 COLLECTIONS CENTER DR CHICAGO, IL 60693

Order Date:		Requisition	ner:				
8/16/20	10	Karen Joh	nson				
				Allocation			
Line Qty Desci	ription	Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
1 1 Deann	e Blackinton - w/e 08/06/10	N	20000001820334		\$153.85	EA	\$905.00
			20000001820335		\$226.25		
			102000001820307		\$524.90		
					Invoice Total:		\$905.00
Invoice Number:	31601621	voice mount:	\$905.00				

Releasing Group:	N/A	Receiving Group:	N/A
Approvals:			
	1 - Mary-Jane Cleveland	8/19/2010	

AP Notes:	
Vouchered by:	W
Return Check to:	Рауее
Voucher Month:	QuA_

-----رغد مر. 

#### Redacted Page 39 of 55

# 222 H Accountemps• A Robert Half Company

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

Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID:

1 08/09/2010 31601621 02600-000375000 94-1648752

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	Ofv LIOM	Bill Rate	A	mount
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
	,						
				L			
	Invoice Sub	total:				\$	905.00
	TOTAL AMO	UNT DUE:				\$	905.00

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: For qualified temporary accounting and finance professionals please call: (800) 533-8435 (800) 803-8367

Please detach and return this remiltance stub with your payment.

# Thank you for choosing Accountemps!

Accountemps 12400 COLLECTIONS CENTER DRIVE CHICAGO IL 60693

Customer	Invoice	Total
Number	Number	Amount
02600-000375000	31601621	\$ 905.00



Batch: 128804670UPS Requisition: 67262 Invoice: 31633674 ACH

Page 30 of 90



# Ship To:

Attachment 3

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 1 1 Deanne Blackinto	n - w/e 08/13/10	Tax N	Acct Num 200000001820334 20000001820335 102000001820307		Dist. Amount Unit \$174.25 EA \$256.25 \$594.50	<b>Sub</b> \$1,025.00
					Invoice Total:	\$1,025.00
	31633674	Invoice Amount:				
the second se	N/A			Receiving Group:	N/A	
Approvals:	l - Mary-Jane Clev	eland	8/23/2010			
AP Notes:	- <u>-</u>					
Vouchered by:	Le/					
Return Check to: P	ayee					

Voucher Month:

Accountemps

Page 41 of 55



Personal & Confidential

Karen Johnson

**5 MCGUIRE ST** 

and the second second

CONCORD NH 03301

UNITIL

Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID: 1 08/16/2010 31633674 02600-000375000 94-1648752

Labor Invoice – DUE UPON RECEIPT

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

Qty UOM Line Employee Name Wk End Dt "Report-To" Supervisor Bill Rate Amount Blackinton, Deanns 08/13/2010 · Johnson,Karen -1-800:00 -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

 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (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	Invoice	Total
Number	Number	Amount
02600-000375000	31633674	\$ 1,025.00



Batch: 128804717UPS Requisition: 67626 Invoice: 31679894 ACH

Redacted Page 42 of 55 Page 68 of 96

|--|

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:	<b>Requisitioner:</b>				
8/30/2010	Karen Johnson				
			71100041011		
Line Qty Description	Tax	Acct Num	A-W-C	Dist. Amount Unit	Sub
1 1 Deanne Blackinton - w/e 08/20/10	N	20000001820334	ļ	\$164.05 EA	\$965.00
		20000001820335	5	\$241.25	
		102000001820307	,	\$559.70	
				Invoice Total:	\$965.00
the second se	oice Amount:				
Releasing Group: N/A			<b>Receiving Grou</b>	p:N/A	
Approvals:	,				
1 - Mark Lambert		9/1/2010			
AD Materi					

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

Redacted Page 43 of 55

Accountemps	
A Robert Half Company	

Personal & Confidential

Karen Johnson

**5 MCGUIRE ST** 

CONCORD NH 03301

UNITIL

rage.
Invoice Date:
Invoice Number:
Customer Number:
Fed Tax ID:

1 08/23/2010 31679894 02600-000375000 94-1648752

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 Ofv LIOM **Bill Rate** Amount . \$ ... 800.00 -Blackinton, Deanne 08/20/2010 .Johnson,Karen 1 2 Blackinton, Deanne 08/20/2010 Johnson,Karen \$ 165.00 965.00 Subtotal for Week-Ended: 08/20/2010 \$ 965.00 Invoice Subtotal: TOTAL AMOUNT DUE: 965.00 \$

 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (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	Invoice	Total
Number	Number	Amount
02600-000375000	31679894	\$ 965.00

Attachment 3 Tab 6 Accountemps

N

# Redacted Page 3246Pf P17

# S Unitil

_	
	Bill To:
	Unitil Service Corp.
	Attn: Purchasing
	6 Liberty Lane West

(603)773-6467 fax: (603)773-6667

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 Hampton, NH 03842

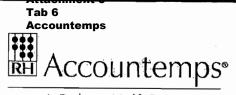
# **Ordered From:**

ACCOUNTEMPS 12400 COLLECTIONS CENTER DR CHICAGO, IL 60693

Order Da	te:	Requis	itior	neri				
9/7/2010		Karen	Joh	nson				
Line Qty Descrip	otion Blackinton - w/e 08/2	7/10	Tax N	Acct Num 20000001820334 20000001820335 102000001820307	- Allocation - A-W-C		0 EA	<b>Sub</b> \$1,100.00
						Invoice Total	;	\$1,100.00
Invoice Number:	31710583	Invoice Amount:		\$1,100.00				
Releasing Group:	N/A			Re	eceiving G	iroup:	N/A	
Approvals:	1 - Mary-Jan	e Cleveland		9/7/2010				

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

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4734 9/8/2010



A Robert Half Company

Personal & Confidential

Karen Johnson

**5 MCGUIRE ST** 

CONCORD NH 03301

UNITIL

Reda	cte	d	
Page	45	of	55

Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID: 1 08/30/2010 31710583 02600-000375000 94-1648752

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	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 Subt	otal:					<u>\$</u>	1,100.00
	TOTAL AMO	UNT DUE:					\$	1,100.00
					• •			

 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (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	Invoice	Total
Number	Number	Amount
02600-000375000	31710583	\$ 1,100.00

Tab 6 Accountemps

Page 46 of 55 Page 48 of 82

9/32

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

Voucher Month:

Order Date:	Requisitioner				
9/22/2010	Carole Beaulie	u			
Line Qty Description 1 1 Deanne Blackinton wk ending	<b>Tax</b> 09/03/10 N	Acct Num 200000001820334 20000001820335 102000001820307	Allocation A-W-C	Dist. Amount Unit \$176.80 EA \$260.00 \$603.20	<b>Sub</b> \$1,040.00
	·····			Invoice Total:	\$1,040.00
Invoice Number: 31760316	Invoice Amount:			in: N/A	
Releasing Group: N/A           Approvals:           1 - Mary-Jane C	leveland	9/22/2010	ceiving Grou		
AP Notes: Deanne Blackinton w	k end 09/03/10				
Vouchered by:	/				
Return Check to: Payee					

Tab 6 Accountemps



Sec. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		• • • •	
<b>xe</b> ua	cte	a	
<b>D</b>	4		

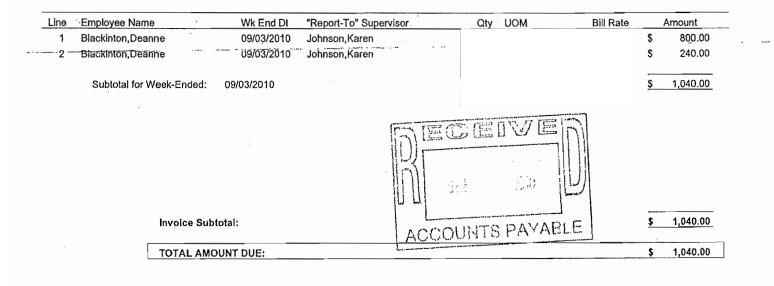
Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID: 1 KIG # 64 09/06/2010 31760316 02600-000375000 94-1648752

Labor Invoice - DUE UPON RECEIPT

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

Karen Johnson UNITIL 5 MCGUIRE ST CONCORD NH 03301

Personal & Confidential



 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (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	Invoice	Total
Number	Number	Amount
02600-000375000	31760316	\$ 1,040.00

Tab 6 Accountemps Redacted Page 48 of 55 Page 50 of 82

S Unitil

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

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

Bill To:

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

**Order Date: Requisitioner:** 9/22/2010 Carole Beaulieu Allocation -Sub Line Qty Description Tax Acct Num A-W-C Dist. Amount Unit \$640.00 1 Deanne Blackinton wk ending 09/10/10 N 20000001820334 \$108.80 EΑ 1 \$160.00 20000001820335 \$371.20 102000001820307 Invoice Total: \$640.00 Invoice Number: 31787932 Invoice Amount: \$640.00 N/A **Receiving Group:** Releasing Group: 'N/A **Approvals:** 9/22/2010 1 - Mary-Jane Cleveland

 AP Notes: Deanne Blackinton wk end 09/10/10

 Vouchered by:

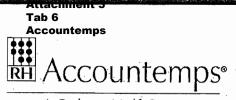
 Return Check to:

 Payee

 Voucher Month:

 Spot

Batch: 128804828UPS			
Requisition: 68458			
Invoice: 31787932			
ACH			



A Robert Half Company

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

#### Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID;

1

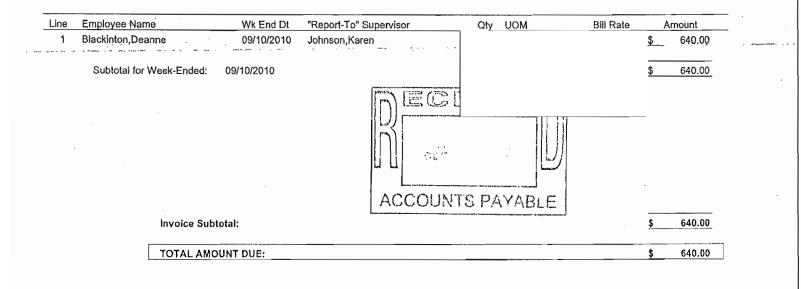
09/13/2010 31787932 02600-000375000 94-1648752

Redacted

Page 49 of 55

Labor Invoice - DUE UPON RECEIPT

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



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: For qualified temporary accounting and finance professionals please call: (800) 533-8435

(800) 803-8367

Please detach and return this remittance stub with your payment.

# Thank you for choosing Accountemps!

Accountemps 12400 COLLECTIONS CENTER DRIVE	Customer	Invoice	Total
	Number	Number	Amount
CHICAGO IL 60693	02600-000375000	31787932	\$ 640.00





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

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

Batch: 128804893UPS
Requisition: 69045
Invoice: 31833313
ACH

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

Order Da	te:	Requis	ltior	ner:					
10/6/201	0	Carole	Bea	ulieu					
Line Qty Descri 1 1 Deanne	ption Blackinton wk endin	g 09/17/10	Tax N	Acct Num 200000001820334 20000001820335 102000001820307	Allocation A-W-C		Amount \$192.10 \$282.50 \$655.40	Unit EA	<b>Sub</b> \$1,130.00
						Invoice	e Total:		\$1,130.0
Invoice Number:	31833313	Invoice Amount:		\$1,130.00				-	
Releasing Group:	N/A			F	leceiving G	roup:	N	/A	
Approvals:	1 . Manyalar	e Cleveland	_	10/6/2010					

AP Notes: Deal	nne Blackinton wk end 09/17/10
Vouchered by:	U
Return Check to:	Payee
Voucher Month:	cict



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

#### Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID:

1 99/20/2010 31833313 02600-000375000 94-1648752

Redacted

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		Pill Pate	Amount
1	Blackinton, Deanne	09/17/2010	Johnson,Karen			\$ 800.00
2·	Biackinton, Deanne	09/17/2010	Johnson,Karen			\$ 330.00
	Subtotal for Week-Ended:	09/17/2010				\$ 1,130.00
	Invoice Sub	total:		U		\$ 1,130.00
		UNT DUE:				\$ 1,130.00

 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (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	Invoice	Fotal
Number	Number	Amount
02500-000375000	31833313	\$ 1,130.00

Attachment 3 Tab 6 Accountemps

10/18



Ship To:

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

#### Bill To:

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

Batch: 128804899UPS
Requisition: 69188
Invoice: 31867465
ACH

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

Order Date: Req		Requis	itior	ıør:					
10/11/20	10/11/2010 Carol			ulleu					
Line Qty Descrip 1 1 Deanne I	otion Blackinton wk ending 09/24/10		Tax Acct I N 2000000182 2000000182 10200000182		4 5	Dist. Amount Uni		Unit EA	<b>Sub</b> \$875.0
					<u>-</u>	Invoice	Total:		\$875.0
Invoice Number:	31867465	Invoice Amount:		\$875.00					
Releasing Group:	N/A	•			Receiving (	Group:	N	/ <b>A</b>	
Approvals:	1 - Mary-Jan	e Cleveland		10/11/2010				_	
AP Notes: D	)eanne Blac	kinton wk d	and (	09/24/10	]				

Vouchered by: Return Check to: Voucher Month: CC



A Robert Half Company

Personal & Confidential

Karen Johnson

**5 MCGUIRE ST** 

CONCORD NH 03301

UNITIL

Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID: Redacted 1 Page 53 66 55 09/27/2010 31867465 02600-000375000 94-1648752

Labor Invoice -- DUE UPON RECEIPT

Please Remit To: Accountemps 12400 COLLECTIONS CENTER DRIVE CHICAGO IL 63693

Line	Employee Name	Wk End Dt	"Report-To" Supervisor		Bill Data	Α	mount
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
					Lapa	•	
			14	4/	7/1/		
			LAC	COU	U		
	Invoice Sub	total:		COUNTS PAYAB	-	\$	875.00
	• •			TAB	1 5 /		
	TOTAL AMO	OUNT DUE:				\$	875.00

 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (800) 803-8367

Please detach and return this remittance strib with your paymont.

# Thank you for choosing Accountemps!

Accountemps 12400 COLLECTIONS CENTER DRIVE CHICAGO IL 60693

Customer	Invoice	-	Fotal
Number	Number	A	mount
02600-000375000	31867465	\$	875.00

.

Attachment 3 Tab 6 Accountemps





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

Bill To:

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

Batch: 128804899UPS
Requisition: 69187
Invoice: 31909740
ACH

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

Order Dat	Order Date: Re		itior	ner:			-	
10/11/20	10	Carole	Bea	ulieu				
		·· _			Allocation			
Line Qty Descrip	otion		Tax	Acct Nur	n A-W-C	Dist. An	nount Unit	Sub
1 1 Deanne	Blackinton wk endin	g 10/01/10	Ν	20000000182033	4	\$1	09.65 EA	\$645.00
		•		20000000182033	5	\$1	61.25	
				10200000182030	7	\$3	574.10	
						Invoice T	otal:	\$645.00
Involce Number:	31909740	invoice Amount:		\$645.00				
Releasing Group:	N/A				Receiving G	iroup:	N/A	
Approvals:								
	1 - Mary-Jar	e Cleveland		10/11/2010				

AP Notes: Deal	nne Blackinton wk end 10/01/10
Vouchered by:	
Return Check to:	Рауее
Voucher Month:	

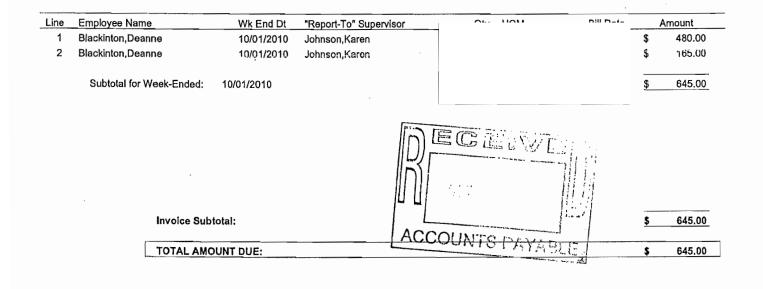


A Robert Half Company

Personal & Confidential Karen Johnson UNITIL 5 MCGUIRE ST CONCORD NH 03301 Page: Invoice Date: Invoice Number: Customer Number: Fed Tax ID: Redacted 1 Page 55 07755 10/04/2010 31909740 02600-000375000 94-1648752

Labor Invoice - DUE UPON RECEIPT

Please Remit To: Accountemps 12400 COLLECTIONS CENTER DRIVE CHICAGO IL 50693



 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:
 For qualified temporary accounting and finance professionals please call:

 (800) 533-8435
 (800) 803-8367

Please datach and return this remittance stub with your payment

# Thank you for choosing Accountemps!

Accountemps 12400 COLLECTIONS CENTER DRIVE CHICAGO IL 60693

Customer	Invoice	Total
Number	Number	Amount
02600-000375000	31909740	\$ 645.00

Tab 6 Kroll, Becker & Wing LLC

# Unitil Energy Systems Electric Rate Case DE 10-055

# Summary of Charges from Kroll, Becker and Wing, LLC

	<u>Cost</u>	<u>Rate</u>	<u>Hours</u>	<u>Invoices</u>
1	\$			860007435
2	\$			860007500
3	\$			860007561
4	\$			860007620
5	\$			860007679
6	\$			860008000
7	\$			860008293
8	\$			860008110
9	\$			860009156
10	\$			860008877
	\$ 29,525.15			-

#### <u>Attachment 3</u> Tab 6

Kroll, Becker and Wing, LLC

7 20 Page 4 of 110

Batch: 122804621UPS

Requisition: 66761 Invoice: 860007435 CHK

Redacted

Page 2 of 65



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

6 Liberty Lane West Hampton, NH 03842 (603)773-6467 fax: (603)773-6667

Bill To:

Unitil Service Corp.

Attn: Purchasing

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

**Requisitioner:** Order Date: 8/9/2010 Todd Diggins ----- Allocation -A-W-C Dist. Amount Unit Sub Line Qty Description Tax Acct Num \$1,406.00 EA \$2,432.00 1 1 Rose Zhang Temp Invoice Payment N 102000001820307 20000001820334 \$418.00 \$608.00 20000001820335 \$2,432.00 Invoice Total: Invoice Number: 860007435 Invoice Amount: \$2,432.00 **Receiving Group:** N/A **Releasing Group: N/A Approvals:** 8/9/2010 1 - Dan Main AP Notes: Vouchered by:

**Return Check to:** Payee Voucher Month:

Attachment 3 Tab 6 Kroll, Becker and Wing, LLC

Redacted Page 3 of 65 Page 1 of 1

1 Para	5	Т	•	•	
		n			1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1

Requisition ID: 66761 CHK

# Ship To:

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

#### Bill To:

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

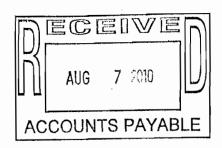
## **Ordered From:**

.

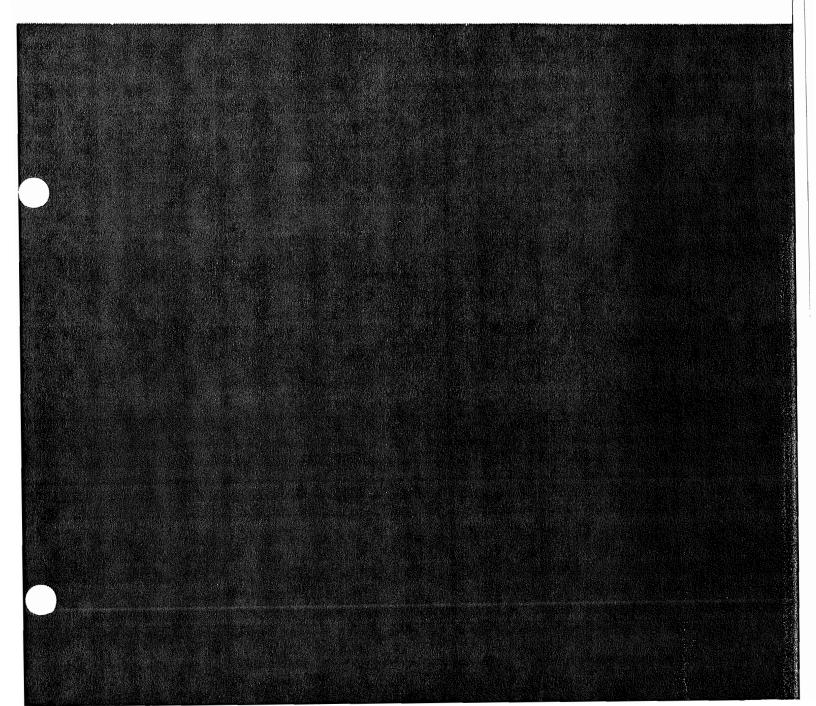
KROLL, BECKER & WING LLC PO BOX 845510 SUITE 7 BOSTON, MA 02284-5510 Phone: Fax:

Order Date:		Requisitioner:		FOB & Freight Terms			
8/9/2010		Todd Diggin	S				
Due Date: 8/27/2010 Line Qty Description		Tax	Acct Num	ocation Auth-CWC		Unit	Sub
1 1 Rose Zhang Te	mp Invoice Payment	N	102000001820307         \$1,406.00           200000001820334         \$418.00           200000001820335         \$608.00	)	\$2,432.00	EA	\$2,432.00
					Order Total:		\$2,432.00
Invoice Number:	860007435		Admin:	, ,	Vicky	Ryea	
<b>Releasing Group:</b>	<u>N/A</u>		Receivin	g Group:	N/A		
Approvals:	1 - Dan Main		Walting				

Date Printed: 8/9/2010 Printed By: **Todd Diggins** 



	Attachment 3 Tab 6 Kroll, Becker and Wing, LLC		1	an a	ayo hora anita	Redact Page 4	
	OICE ORIGINAL COPY	DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
1.5% intere	est sharge per month added to all 30 day invoices.	07/23/10	Zhang, Rose Xiulian	Regular			1.
REMIT TO:	Kroll, Becker & Wing LLC	ĺ					
÷	P.O. Box 845510						
	Boston, MA 02284-5510						
1 ERMS: CLIENT:	NET DUE UPON RECEIPT OF INVOICE 50748 CONTRACT: 78289						
PO#: DEPT:	Primary						
NVOICE:	860007435 \$ USED:						
DATE:	7/28/2010 % USED:				-		
POAMT: BRANCH:	KB-NH Temp SUPER VISOR						
BILLED TO:	Unitil Corporation						
	Dan Main						
	6 Liberty Lane, West Hampton, NH 03842			ter en			
nv questio	ns: please call (800) 508-3863			TOT	AL:	\$2,4	32.00



Tab 6 Kroll, Becker and Wing, LLC			Reda Page
3/2010 4:27:16 pm			I
IMPORTANT INFORMATION ABOUT COMP	H FTING AND FAY	ING VOUD YME CHE	C¥
<ol> <li>Error completes and appropriate</li> <li>East on Friday to Bulkela private</li> </ol>	ise dag sheel for i	gruad	•• •
Weak Sating Date (Finitary)		Time Sheet	
<b>NDYY</b> 7 1 23 1/10	3	ne week orey. Sount with Salu 10 neerest quarter hour	rday land and an Finday midnlight. (100: 25: 50: 75) antiv
Client Information	Day	Dates (m/d)	Billable Time
Client Nume (price)	Satierday	1	
Unitil Sorviez Coop	Sunday	1	
Supervisor	Monday	7/14	
Todel Diggins Address	Tuesday	7120	
G Liberty Lane West	Wednesday	. 712.	
Çiry, Slate, žip	Thursday Eriday	7 1 22	
Humpton, NH 0384-2.	Friday	グイン3 Total Time	•.•••
Cilent Lekephonu		1	
			ISES INCOME
	and the second sec		
Client Approval	ioh Title ur Franctis	······	creising Employee
The hours nearbody above and equiped (the hereage ages and hours not possil) and the mark postformed is restricted only to the used knowledge of class. By signing our them apprival, and and unconcerning this wa	3		,
are bound by the forme of KSVP angulars agreement on a neutre agreement in the rest of a field. If un auch appendment have trian manifold by the market harden, with expendit to be related research before, and are bound bound bounds configured it by the boundshard.	1 S.	rein - Acut	- August
Supervisor Neme (Istint)	Consoltant's Name	•	t
Tadd Diggins		Xiulian Zd	(2), K. J. J.
Supervisor Significate	Consultant's Signa	are de la sele	an a
for Contraction Contraction	Loadky that us days	show on his the sheet of	cerrect and write winked by me:
CARTERINS OF P E 500 Frances Clamers & Northmanny WS provide professionals to render services on your p	S Sign VINIT	r sintervisión. Il necuesino	by earth of parametric of the
services, we will give you an alwomment to this aproament, a Work Schedule that will beech scion and over dense for the unglagements. The manny charge for each professional, and The #	bo: The normans we will serve of our nontexe mean	I movice. The proversionals v nger. If any changes is reaction	iù will narion, The anticipatan ione are maue, you may request
en invelien Work Schware by politiking our cented inercager. Our professionels will perform they use hist sufficient to store fax returns, render legal accounting crimions, handle or vanap that would normally se made by one of your directive or officers.	kă rini wihi wihi kă și cean îndre se defe și	ls talalod to die engagement sole insvinning er make pry	, except that you unversioned that this Groutions on your schol
Face for cardicas that he described in each attentions to this agreement. Each professional will be submitted to you workly and use due open receipt. In the event you or any attified region ments following the combation of the professional's services to you under this agree	hire or engage any of ment, you will pay us a c	out professionals, which it conversion fee of 25% of the	directly ar indirectly, within
anäsipatet nygragate ninusi compensation. Any finans over 49 elli ha invoked to yols at finan ili kilositet	22.22.26.22	•	the street of all the states and a street
licht sartes agrye to comely with all applicable erust strologenent opportunity laws, including the Americane with Disabilities Act, and, if applicable, the attenditive action regularizable of E East Vermens Rendjustment Assistance Act of 1871, we ensembled. You cartly that your promit theil our professiones working on your preciseer will be given any required safety reliand or k (market).	xective Chier 11316, Il ses comain with all civic	he Renaulabation Act of 1973.	as amendus, and he Vietnem
N for any fueron you are desailsted with a protessional assigned to you, we will inneediately we are collisis of your desailstation before the comprises of the press of a second day of wo	ik, we will not charge yo	is for the first 16 hours verked	thy its ourson. We make no
cheer waarship, eliher express or implied. We wil not be liable for includent di indirect or ionse engegoment, in any case, will not annout the fees actually paid to us for that engagement indicate was			

# Attachment 3

Redacted

Batch: 122804678UPS Requisition: 66984 Invoice: 860007500 CHK

Page 34 of 102



#### 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:	Requi	sitioner:					
8/13/2010	Todd I	Diggins					
				Allocation			
Line Qty Description		Тах	Acct Nun		Dist. Amount	Unit	Sub
1 1 Rose Zhang Temp Invo	ice Payment	N	10200000182030	7	\$1,406.00	EA	\$2,432.00
<b>.</b>			20000000182033	4	\$418.00		
			2000000182033	5	\$608.00		
					Invoice Total:		\$2,432.00
Invoice Number: 860007	500 Invoic	e Amount:	\$2,432.00				
Releasing Group: N/A				Receiving Group:	N	/A	
Approvals: 1 - Dan	Main		8/24/2010				
F				1			
AP Notes:		_					

AP Notes:	
Vouchered by:	ll
Return Check to:	Payee
Voucher Month:	aug
	0

Attachment 3

Kroll, Becker and Wing, LLC

Redacted

Requisition ID: 66984 CHK

Page 1 of 1

S	T	In	it	1	

## 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:

	Or	der Date:	Requisition	er;	FOB & Freig	ht Terms		
. L	8/1	3/2010	Todd Diggin	S				
		e: 9/2/2010 Description	Tax		ocation Auth-CWO	 Unit Price	Unit	Sub
1	1	Rose Zhang Temp Invoice Payment	N	102000001820307 \$1,406.00 200000001820334 \$418.00 200000001820335 \$608.00	)	\$2,432.00	EA	\$2,432.00
		· · ·	n de la seconda Interference Interference Interference		Or	der Total:		\$2,432.00

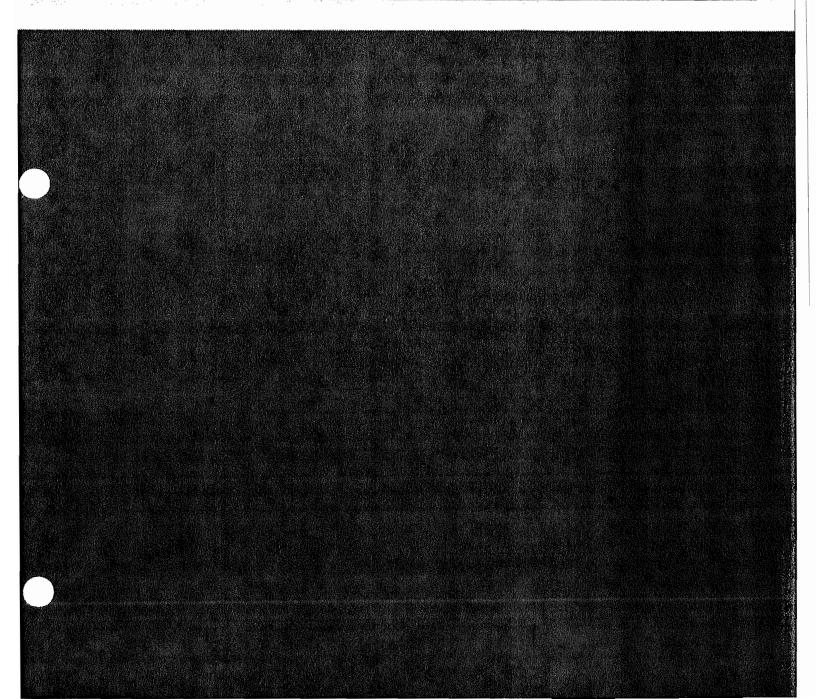
Invoice Number:	860007500		Admin:	Vicky Ryea
<b>Releasing Group:</b>	N/A		Receiving Group:	N/A
Approvals:				
	1 - Dan Main	Waiting		

1. de .

Date Printed: 8/13/2010 Printed By: Todd Diggins

Ed. .

Kroll, Becker and Wing, LLC	9-9-0 West (1995-1999-1997-1997-1997-1997-1997-1997-			Contractory and the state of the	Redacte Page 8 d	A. S. Campoor Hickory Sec. Hickory and Later
INVOICE ORIGINAL COPY 1.5% interest charge per month added to all 30 day invoices.	DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
EMIT TO: Kroll, Becker & Wing LLC	07/30/10	Zhang, Rose Xiulian	Regular			
		· .				
P.O. Box 845510						
Boston, MA 02284-5510						:
ERMS: NET DUE UPON RECEIPT OF INVOICE	and the second				1	
LIENT: 50748 CONTRACT: 78289				a da comencia da seria da seri Seria da seria da seri		
O#:					( · · · ·	
EPT: Primary	an generation p	We give the second		···· /		
VOICE: 860007500 \$ USED:	Contraction (					
ATE: 8/3/2010 % USED:						
DAMT:	[					
RANCH: KB-NH Temp SUPERVISOR						1
LLED TO: Unitil Corporation						
Dan Main						
6 Liberty Lane, West						
Hampton, NH 03842						
	1	ان <u> </u>			l	



۰1

÷

Attachment 3 Tab 6 Kroll, Becker and Wing, LLC

7/30/2010 4:23:43 pm

IMPORTANT INFORMATION AB 3. Once completed and 2. For at Fishing volument	equiverand and	n kiri s storns fra f.	a a de comp	EET	
KBW Week Ending C	Delle (Prictory) 1 22 st { co			sturchy and two on Filasy misright.	
Barato Caller & Bararia		Entor time t	o nearest quarter hol	ur (.00p.25; .50; .75) only	
Client baformation		Day	Dates (m/d)	Eillable Time	
Cleant Nume (print)		Saturday	1		
Mariti		Sunday	;		
Sopervisor	~	** • • • • • • • • • • • •	, , , , , , , , , , , , , , , , , , ,		
		Monday	7 1 12.6		
Tode Diggins		Tuesday	7127		
Auguess	·	Wednesday	712.8		······································
		Thursday	7129	\$	-
City, State, Zip			********		
	. 9	Friday	7 132		
the for the port of the Kit			· Total Time	100 · ·	·
Clant Islautione		5.27A (	nu.conclute fi	<u>*</u> ((6)	••• ·
***************************************					
Client Approval		KOW Firm	nciel Stafting & I	Yecrusting Employee	****
"The base has been been an account with more arrange in and a more set and the s	or outword in	Join Title of Fairctin	<i>π</i> ί:		
sets heavy to the best knowledge of adapt. By signing bre oferni approvel, we also easy	ordédgerthai we 🖇		Current	A. A. Co	* 07000
stra bunua by the terms of KRW service byte-motif or a muster sgraamati that may be such noviemost has been executed by the person benilde, with respect to the motion of		•	Senior	Care and the second	******
ara usani di bin cantrino di ile sergniment doi indu kenion. Signervisor Repro (print)	200	Consultant's Nemu	(acint)		
mad Dissind			infine The	ġ₽	-
Sopervisor Signature		Consuluate's Signa	tuny 🔑 🖇	·····	~
Jarl and		and the design	And a statistic state of the st	- But	
All and All an		······································			
		1 20079/1133( 106-20) s	renan on Mermannen	are contact and were worked by me	 
			AND THE REAL PROPERTY OF THE R		
***************************************	NOMES OF AS		I SUMPLY AND A SUMPLY	ul tor dech consonant store	
Level Insert, S. "Harring & Secondiary will provide professionals to marke as servicite, we will give you an interdiment to this agreement, a Work Schechtle was now one price for the engineeries. The foreign tenders we profession and well will be the second set of the profession of the profession of the profession of the engineeries of the profession of the profession they are not automized to some the reliance reader to the profession, the they are not automized to some the reliance of your directors or utilizers.	i vini wili desorbe ional, aud The <i>nor</i> ali wili parlonn di panain ar massiyar	<ul> <li>The survive network network of our contact span and our contact span duling within their ski t watch or other negotive</li> </ul>	i provide, The paninskain poor, II any changes or s is mission in the ongegon oble insuruments or maxe a	is wa usli azakçi, Theramichatadi dolilora wa ryzdu, you may request evi, exceçi tinit you uccharstend bu xay sinet duchsians on your beshali	
Feas ha services will be nearized a each abactment to this equernent. Ear will be subhilled to you workly and are due upon receipe. In the event you tardine months following the lamination of the professionaria services of you anticipated aggregate errount compensation. Any hours over 40 will be inset of the	or any affilious h autor this agreem	ite of engage any of ord, you will day us a 5 times the regular F	un professionals, while Serversion less of 25% of 8	an drugby or indractly, within	•
Echi partine agran la country with all applicable actual ensurryment appanding the Americane with Disabilities Act, and, if applicable, die eliumative action re Ern Venneus Rendmannam Ansistance Act of 1974, as americael. You'cently that au michenkomus working on your promotes wit be given any required est	r laws, including: f quirements of Exc that your premise	ey! not linkled to, Tille exitive Order 11248. B Is comply with all good	be Ruhabilitation Act of 19	75, as amended, and the Vielnem	
If for any reason you are fits satisfier with a protectional designed to you, we w we use fulfilled of your blocking data for the operation of the person's us that wanterly, either express or institute work for the solution of the united with the operation and we have been been with a solution and out of here your and we have been been been and a solution of the analysis with the solution and we have been been been and a solution of the solution and the solution and the solution of the solution of the analysis of the solution and solution of the solution of the solution of the analysis of the solution and the solution of the solut	cond day elwick. ndirect or consequ zigegrement.	we wiš not change yo not to segerato leitne:	w for the last 46 hours wa	key to be nerson. We make no	
This letter reflects the online understanding between us of our empagatient. A principal contain of Kroll, Backar & Way, U.C. Either usely may terminate this . We appreciate the opportunity to be adjustice to	spreakent with all	amenuments of chang O Chyrs Hotice		•	

;

.

D 2

#### **Attachment 3**

Tab 6

Kroll, Becker and Wing, LLC

Page 35 of 102



#### 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

Requisitioner: Order Date: 8/24/2010 Todd Diggins ---- Allocation A-W-C **Dist. Amount Unit** Sub Line Qty Description Тах Acct Num 1 1 Rose Zhang Temp Invoice Payment \$1,406.00 EA \$2,432.00 N 102000001820307 20000001820334 \$418.00 20000001820335 \$608.00 \$2,432.00 Invoice Total: **Invoice Number:** 860007561 Invoice Amount: \$2,432.00 N/A **Releasing Group:** N/A **Receiving Group:** 

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

 Approvals:
 1 - Dan Main
 8/25/2010
 8/25/2010

AP Notes:	
Vouchered by:	ll
Return Check to:	Payee
Voucher Month:	aus
	0

Batch: 122804678UPS
Requisition: 67379
Invoice: 860007561
СНК

Attachment 3 Tab 6

Kroll, Becker and Wing, LLC

Redacted Page 11 of 65

Page 1 of 1

<b>Requisition ID:</b>	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:

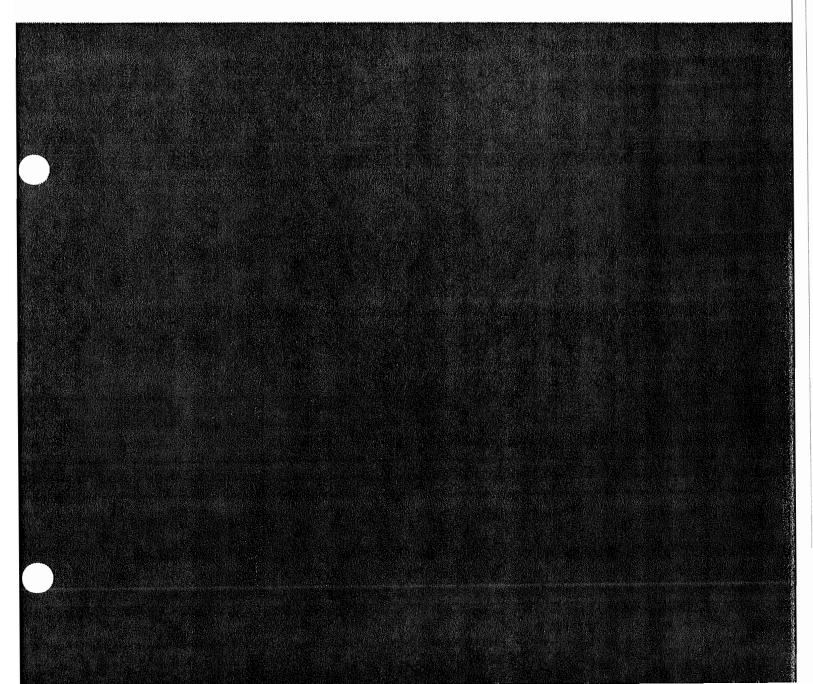
KROLL, BECKER & WING LLC PO BOX 845510 SUITE 7 BOSTON, MA 02284-5510 Phone: Fax:

Order Date:	e: 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
1 1 Rose Zhang T	emp Invoice Payment	N	102000001820307 \$1,406.00 200000001820334 \$418.00 200000001820335 \$608.00	)	\$2,432.00	EA	\$2,432.00
					Order Total:		\$2,432.00
Invoice Number:	860007561		Admin:			y Ryea	
Invoice Number: Releasing Group:	860007561 N/A			g Group:		y Ryea	
					Vicky	y Ryea	

Date Printed: 8/24/2010 Printed By: Todd Diggins

marinus  $\mathbf{v}^{\tilde{i}}$ 

	DICE ORIGINAL CO		DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
	t charge per month added to all 30 day invoic	,	08/06/10	Zhang, Rose Xiulian	Regular			
REMIT TO:	Kroll, Becker & Wing L	$\mathbf{LC} = \mathbb{Z}^{*}$						
	P.O. Box 845510							
	Boston, MA 02284-5510							
	NET DUE UPON RECEIPT OF INVO	1						.  .
	50748 CONTRACT: 78	289						
PO#: DEPT: I	Primary						·* ·	
	60007561 \$ USED:		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1					
	/10/2010 % USED:						[ .	{
POAMT: BRANCH: I	KB-NH Temp SUPER VISOR							
	Unitil Corporation							
	Dan Main		· · ·				ĺ	
	5 Liberty Lane, West	$(k_1,\ldots,k_n) \in \mathbb{R}$						
a (1. a (1	Hampton, NH 03842							



	Tab 6 Kroll, Becker and Wing, LLC	را ایند باری این که می می ایند. از این مواد می در می می می می	he have been all the second	Reda Page	icted 13 of 65
		· ·		·	
ſ					
					<u>.</u>
8/	6/2010 4:45:37 pm				
			н. 		
	IMPORYANT INFORMATION ABOUT COM	PLETING AND FAX	ing your time shee		
	<ol> <li>Once completed into expression</li> <li>First for First sy to pressive principle</li> </ol>	une olig chen eur ( poyment io CES) 3	uzung 13-4783		•
1 2	Wave Enriring Date (Piklay)		Time Sheet	<u>3-31 (6261633)571336)64666666666666666666666666666666666</u>	· ·
	<b>KBW</b> 81 67.70	8	ne week only. Stan with Saw to neizinesi quiarter ficcur	ntay and and an Friday micrologic.	
·	Client Information	Day	Datus (m/d)	Bligble Time	
	čilani keme (pšim)	Saturday	1		an a
	(Aniti) and the	5unday	1		2000-00-00-00-00-00-00-00-00-00-00-00-00
	Supervisor	Monday	312,		
	Todd Diggins	Tuesday	313		
	Audress	Wednesday	8 74		
	Chy, State, 21:	ihursday	815		
	Hampton's NH	Friday	816	· · ·	
2003 - 1999 -	Cliant Talophona		Total Time		
		1000	interand to St	68) 0110 4798	
					-y .
	Client Approval	K8W Firm	new Statling & Be	osnátlag Employee	
	The focurs as shown focus and according to the focus of the second focus of the second state of the second se	Job Tille or Functi		х х	
•	sic houng by the levine of KBW sonici sprywards of a master is an antice with the may be in ullers. It no a won opposition feet been arcented by the parties heaved, with respect to the grouper appeared before, a	· 3	Season +1.4	and the second	
	sio know by Sic conditions of the scienting of the science of the secon. Supervision Name (salid)	Consultant's Nam	a (print)		
	Todd Digjins	<u>k</u>	<u>5.8. Xinkia</u>	n Dert	**************************************
	Supervisor Signature	Consultant's Sign	Blurg		7000000
	Jold James	I reptive that the place		e costoci and wore worked by ma:	
l	\$			มมรรมมระหมู่หมังการการการการการการการการการการการการการก	
	k) and states a second se		e cuperilaton il assume.	for usels and an and a form	••
	pervices: we will give find an attachment to the appearance of Work Schoulde that will chan your and from during to the opggements. The neuropharmonic provides that will also	ailes: The services we wi	ill provide. The workissumely	we will assign: The anäcipation	•
	an updated Werk Schedule by holfying our contact manager. Our professionale will perfor shup way net wateriated to sign bay mourns, mander legisl incounting cointants, hardle or ven	m all dusas within their al	dis related to the engineering	a except that you understand that	
	and would investigation threads by one of your alterators as officients.	·			
	Flow has nearlyices with the described in nucle studyment to this supremum. Each provinsions will be submitted to you wishly and are due upon fuculat. In the evant you or any entitie income nearly following the termination of the professional's services to you under this soft	eta hire or engage any o	if our protessionals, which a	anexty or higher by within	
	and clonest appropries annual compensation. Any shours over 40 will be involved to you	or 7.5 three the regular		Allow to the source later	•
	Bolh parsias agree to comply with all applicable equal employment opportunity face, house one Americant with Disections Acc and, if applicable, the effirmative bolion requirements of	Executive Order 11246	the Rehabiliation Act of 1973	, as amendeu, and the Viewan	
	Ene Veuentra Neenlankneni Assinance Aci ol 1974, as zmendeć. You celský bial your pre Inan our profensistania wurkcy ch your premises wil be given eny regulad safety iteľstop o resulte	нняе: супру Win 20 вол Прописов Маке супру Ман 20 вол	rommun requirements legism	માણ કરાન માળચ્યાણ દભાગમાંભયક સાર્વ	
	If for siny treasure you may disastished with a pathossismit assigned to you, we will immediate instantiation of the second day of y	nork, we will not chatale v	ou lor-the tirst 10 hours work	o by the beneon. We make the	
·	other warmusty, eliber asympters or templind. War will not be Reble for technerity, technol or com angegrement, in any case, with not excess the fails actually paid to us for that engineerient.	sequential brimingue of k	est provins, and out maximum,	lativity to; any specific	
	This leave reasons the entities understanding belonger, us of our angegement. Any modifically	នេក១ ារ ខ្សាមការ៉ាតមកេត្ត, 200	nger to ihls agreement must t	n in writing and signad a	
	plicitioni creater stitute. Henser's Wing, LLC, Eilhar penty may reimidialize this expression w We expressive the apportunity to be of nervice to you and loc		zajny combision of Yor hi	ywrt(5).	

#### Attachment 3 Tab 6

Kroll, Becker and Wing, LLC

#### Redacted Page 14 of 65

Page 18 of 53

9/10

Batch: 122804726UPS Requisition: 67765 Invoice: 860007620 CHK

S Unitil

Ship To:

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

#### BIII To:

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

**Ordered From:** 

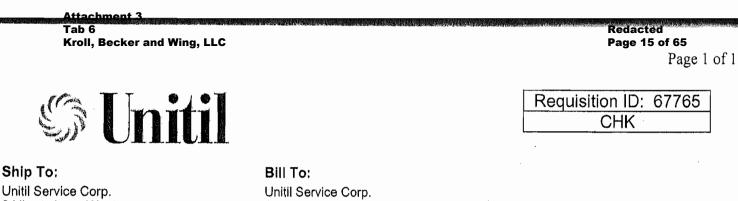
KROLL, BECKER & WING LLC PO BOX 845510 SUITE 7 BOSTON , MA 02284-5510

Order Date:		Requisi	tione	r:				
9/2/2010		Todd Di	ggins					
					Allocation			
Line Qty Description	on		Tax	Acct Num	n A-W-C	Dist. Amount	Unit	Sub
1 1 Rose Zhan	y Temp Invoice Pay	/ment	N	102000001820307	7	\$1,406.00	EA	\$2,432.00
				20000001820334	1	\$418.00		
				20000001820335	5	\$608.00		
						Invoice Total:		\$2,432.0
Invoice Number	860007620	Invoice Amount:		\$2,432.00				
Releasing Group:	N/A				Receiving Gro	oup: N	/A	
Approvals:								

9/3/2010

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

1 - Dan Main



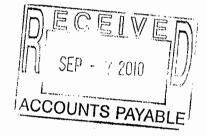
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Phone: (603) 772-0775 Fax: (603) 773-6605

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

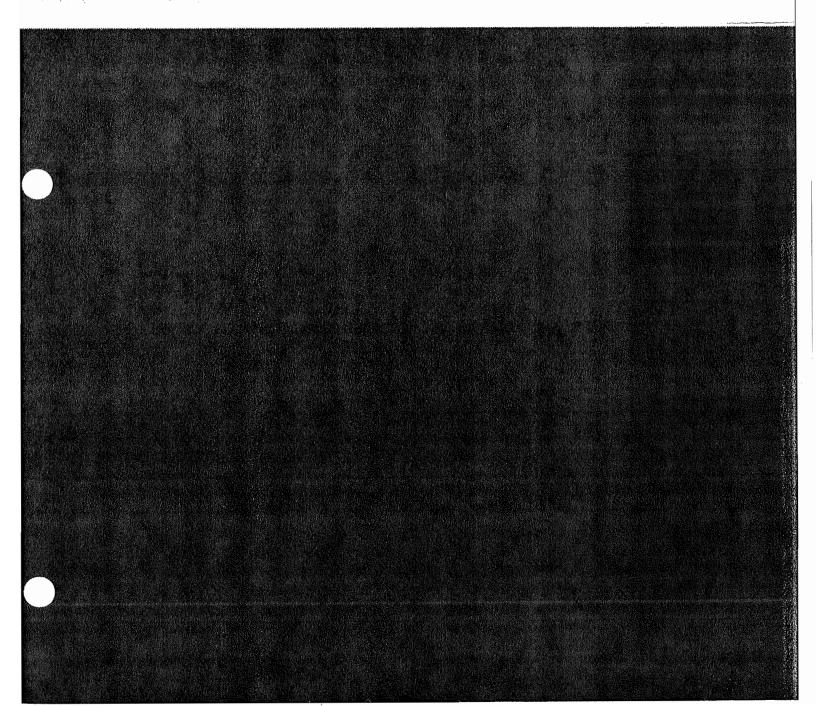
# Ordered From: KROLL, BECKER & WING LLC PO BOX 845510 SUITE 7 BOSTON, MA 02284-5510 Phone: Fax:

Order Date:	j	Requisitione	*	FOB & Fr	OB & Freight Terms				
9/2/2010		Todd Diggins							
Due Date: 9/16/2010 Line Qty Description		Тах	Allc Acct Num	ocation Auth-CWO		Unit	Sub		
1 1 Rose Zhang Te	emp Invoice Payment	N	102000001820307 \$1,406.00 200000001820334 \$418.00 200000001820335 \$608.00		\$2,432.00	EA	\$2,432.00		
· .					Order Total:		\$2,432.00		
Invoice Number: 860007620			Admin:		Vick	1			
<b>Releasing Group:</b>	N/A		Receivin	g Group:	N/A				
Approvals:	1 - Dan Main		Waiting						

Date Printed: 9/2/2010 Printed By: Todd Diggins



1.5% interest charge per month added to all 30 day invoices.       08/13/10       Zhang, Rose Xiulian       Regular         REMIT TC:       Kroll, Becker & Wing LLC P.O. Box 845510 Boston, MA 02284-5510       08/13/10       Zhang, Rose Xiulian       Regular         VERMS:       NET DUE UPON RECEIPT OF INVOICE LLENT:       50748       CONTRACT: 78289       0//         O#:       DEPT:       Primary       VOICE:       860007620       \$ USED:         VATE:       8/17/2010       % USED:       0//       0//         OAMT:       ILLED TO:       Unitil Corporation Dan Main       SUPERVISOR         ILLED TO:       Unitil Corporation       Mest       0//	<b>INVOICE</b> ORIGINAL COPY		EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
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 O#: DEPT: Primary NVOICE: 860007620 \$ USED: DATE: 8/17/2010 % USED: OAMT: BRANCH: KB-NH Temp SUPER VISOR HLLED TO: Unitil Corporation Dan Main 6 Liberty Lane, West							
P.O. Box 845510   Boston, MA 02284-5510   VERMS:   NET DUE UPON RECEIPT OF INVOICE   LLIENT:   50748   CONTRACT:   78289   O#:   VEPT:   Primary   NVOICE:   860007620   \$ USED:   AATE:   8/17/2010   % USED:   OAMT:   RANCH:   KB-NH Temp   SUPERVISOR   ILLED TO:   Unitil Corporation   Dan Main   6 Liberty Lane, West	REMIT TO: Kroll, Becker & Wing LLC		0,			1	
TERMS: NET DUE UPON RECEIPT OF INVOICE CLIENT: 50748 CONTRACT: 78289 PO#: PO#: PEPT: Primary NVOICE: 860007620 \$ USED: DATE: 8/17/2010 % USED: OAMT: BRANCH: KB-NH Temp SUPER VISOR BILLED TO: Unitil Corporation Dan Main 6 Liberty Lane, West						1	
CLIENT: 50748 CONTRACT: 78289   PO#: DEPT: Primary   DEPT: Primary   NVOICE: 860007620   \$ USED: SUPERVISOR   OAMT: SUPERVISOR   BILLED TO: Unitil Corporation   Dan Main 6 Liberty Lane, West	Boston, MA 02284-5510						
CLIENT: 50748 CONTRACT: 78289   PO#: DEPT: Primary   DEPT: Primary   NVOICE: 860007620   \$ USED: SUPERVISOR   OAMT: SUPERVISOR   BRANCH: KB-NH Temp   SUPERVISOR   BILLED TO: Unitil Corporation   Dan Main   6 Liberty Lane, West	ERMS: NET DUE UPON RECEIPT OF INVOICE	1. 1. <sup>1</sup> .					
DEPT: Primary NVOICE: 860007620 \$ USED: DATE: 8/17/2010 % USED: OAMT: ORANCH: KB-NH Temp SUPERVISOR BILLED TO: Unitil Corporation Dan Main 6 Liberty Lane, West						1	
NVOICE: 860007620 \$ USED: DATE: 8/17/2010 % USED: OAMT: DRANCH: KB-NH Temp SUPERVISOR HLEED TO: Unitil Corporation Dan Main 6 Liberty Lane, West	O#:	· · · ·					
DATE: 8/17/2010 % USED: OAMT: BRANCH: KB-NH Temp SUPERVISOR BILLED TO: Unitil Corporation Dan Main 6 Liberty Lane, West		•					
OAMT: BRANCH: KB-NH Temp SUPER VISOR BILLED TO: Unitil Corporation Dan Main 6 Liberty Lane, West							
BRANCH: KB-NH Temp SUPER VISOR BILLED TO: Unitil Corporation Dan Main 6 Liberty Lane, West							
ILLED TO: Unitil Corporation Dan Main 6 Liberty Lane, West							
Dan Main 6 Liberty Lane, West							
6 Liberty Lane, West							
		-1				Í	
	Hampton, NH 03842	1					
	iy questions: please call (800) 508-3863	1.11		ſ	'OTAL:	\$2.4	32.00



Tab 6 Kroll, Beck	ter and Wing, LLC					edacted age 17 of 6
						• ••
3/2010 4:3	33:33 pm					D 2
	1					
	1. (brgs	VFORMATIÓN ABOUT COMP e complexidante aciptowint in 20 f onay to induce provint s	ise tala sheet ar f	asing.	ET	•
Ŋ.	<b>ZRVA</b>	When Ending Date (Priday)	Tiny worked in the	Time She Start with Start	<u>PL</u> Surday and end on Priday mid	nato
	INLP Y Y	8113110		• •	r (;00; .25; .50; .75) only	. 1
MHHHHHHHHH	Client informat	. <u>*</u>	Day	Dates (m/d)	Biliable Time	
Cliem Name (pr	no Unitil		Saturday	1		
Supervisor	T.J. D. 32		Sunday Monday	319		
Address	10x x 2. 96.		Tuesday	3110		
A101685			Wednesday Thursday	8111		
City, State, Zip	Hanspron, 1	νŅ	Friday	8 / 1 3		······································
Client Tuláidinat	۶ ۱		1990 (Sec.)	neenneen	0.996.000	
The bours as depend	Client Approv	the set used and see work purtonned a	KOW Fister Job Tisle or Function		iocruiking Eraplaya	
such appression his	a haan alacidad vy iine partias barato. Vih iara bound by iine Conditiona of hee aseign	ent opportunit, we take sournewindeds that we get apprending that may be so without. It mo t respect to the markets covered below, we receiped both hences.	Consultant's Name	lesir -A.	*************	
	Todd Diggins		R.	se Xiolian	Charf	
รีแหล่างไรอา มีผูาบ	Syla-		Consultant's Signa	anne 1994 - Arden	ed at State	····· ,
			1 caroly that the cays	s shown en zijs inw sizet i	he could simil wate worked p	y 189.
		•				

an updated, Wask Scienciuls by Authority our particle memory . Our professionals will perform all quives within these stills related to the engagement, except that you understand that uny are not autivitient to sign has returne, render lense accounting opinions, tender or transport pasti or other negotiable instruments or make any final decisions on your behalf that would normality be made by one of your precisions or policius

Each for some value by the described in used interchinem to falls agreement. Each protessional will keep alog of hours worked and pressed it to you wonkly fix your somethers. Sills. Face for some values will be described in used interchinem to falls agreement. Each protessional will keep alog of hours worked and pressed it to you wonkly fix your somethers. Sills. In the event you or any uffiliate line or engage any uf our professionals, whether directly in behavely, which have a months takening that tembers on the products are view to you or any uffiliate line or engage any uf our professionals, whether directly in behavely, which have a months takening that tembers on the products are view to you or any uffiliate line or engage any uf our professionals, whether directly is behavely, which have a months takening that tembers on the products are view to you any uffiliate line or engage any uf our professionals, whether directly with a have a months takening that tembers operation of the products are view to you any uffiliate line of a strengther directly of the sam of the products and the product of you are sold with a second or and the temperature of the second or and the regular boundy rate. Either temperature, the temperature of the product of the second of the second of the second of the second of the temperature of the temperature the Apparents Rescharmed Assistance and the temperature of the view of the temperature of the temperature the temperature of the your ensurements with the your regulary with any view remease and your work with all government requirements requirements working an another any temperature that are proteened and working an another working an information. Each assistance and the your ensurements with the your regularity withing an information. Each assistance and the your ensurements working and the temperature. Each assistance and the your ensurement requirement requirements requirement requirements are working anotheres and that are proteened and avoing a proteited astar

(Averallia) If he any naise is you are discuttified with a processional assigned to you, we will immediately remove flue person and hurden a replacement as soon as possible! A accessory. If we are notified at you we will not charge you for the first 10 hours warked by the persons. We make up ultian warrouty, althur express or implied. We will not be kelde for brocketter, undirection consequencies demages or lost profile, and cor meximum legility for early synchric singurgement, in any mean will not account the taus actually paid to us for that emphysimemi.

### 

"This letter restores the anter protectioning between us of our angagement. Any modifications, anneydments or changes as the systemment result be in whith and algored as principal owner of Kruk, Boular & Wrig, LLC. Ether peny may tempinate this agreement with 35 day's notice

We appreciate the opportunity to be of service to you and took forward to the successful completion of your projectics).

### Attachment 3 Tab 6

Kroll, Becker and Wing, LLC

Redacted Page 18 of 65 Page 7 of 25



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

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

Batch: 122804764UPS
Requisition: 68083
Invoice: 860007791, 860007734, 860007679
860007734, 860007679
СНК

9/17

Ordered From: KROLL, BECKER & WING LLC PO BOX 845510

PO BOX 845510 SUITE 7 BOSTON , MA 02284-5510

Order Da	Order Date:		Requis	itio	ner:					
9/13/201	0		Todd D	iggi	ns					
Line Qty Descri 1 1 Rose Zi	-	emp Invoice Payr	nent	Tax N	Acct Nun 10200000182030 2000000182033 20000000182033	n 7 4	cation A-W-C	\$4,; \$1,;	nount U 218.00 E 254.00 324.00	nit Sub A \$7,296.00
••••••••••••••••••••••••••••••••••••••								Invoice T	otal:	\$7,296.00
Invoice Number:	860	007791, 007734, 007679	Invoice Amount:		\$7,296.00					
Releasing Group:	N/A	·				Recei	ving G	roup:	N/A	
Approvals:	1 - 0	an Main			9/14/2010					
AP Notes:						]				
Vouchered	by:	il								
Return Che to:	ck	Payee								
Voucher Month:		Seo	1+							

Attachment 3 Tab 6

Kroll, Becker and Wing, LLC

Redacted Page 19 of 65 Page 1 of 1

Requisition ID: 68083 CHK

. Com		Т	•	1 0	
EN	and the second second	Jn			

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

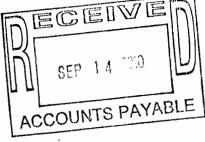
# Bill To:

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

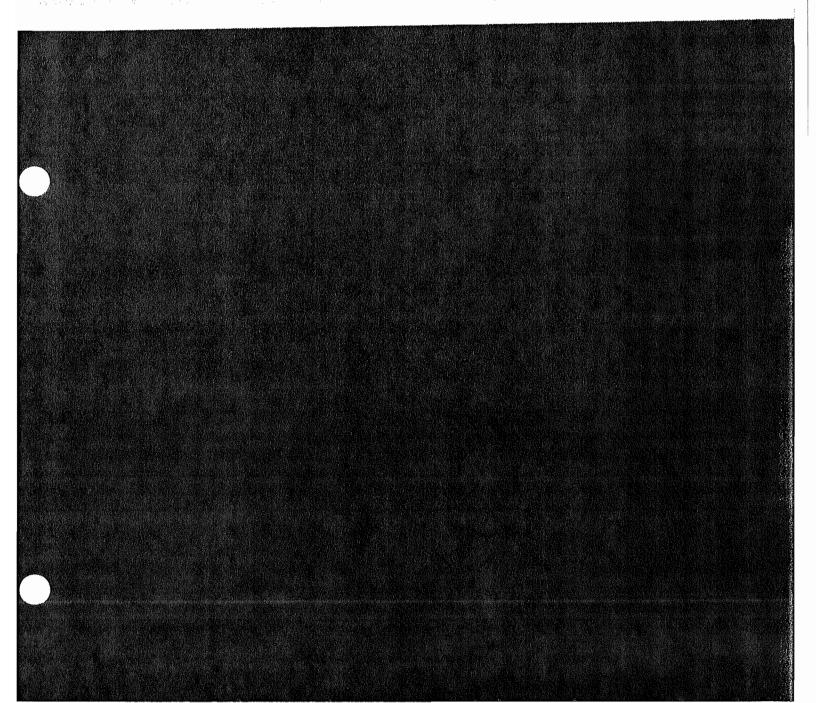
# **Ordered From:**

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

Order Date:	Requisitio	one	er: FOB & Freight Terms				
9/13/2010	Todd Digg	gins	S				
Due Date: 9/23/2010			Allo	cation	an an an a' a' a' a'		
Line Qty Description	г	Гах	Acct Num	Auth-CWC	D Unit Price	Unit	Sub
1 1 Rose Zhang Temp	Invoice Payment	N	102000001820307\$4,218.00200000001820334\$1,254.00200000001820335\$1,824.00		\$7,296.00	EA	\$7,296.00
					Order Total:	n in Anton	\$7,296.00
	60007791, 860007734, 860007	679			Vicky	Ryea	
	/A		Receivin	g Group:	N/A		
Approvals: 1	- Dan Main		Waiting				
Date Printed: 9/13/2010 Printed By: Todd Dig							
			DEC	EIV	EM		



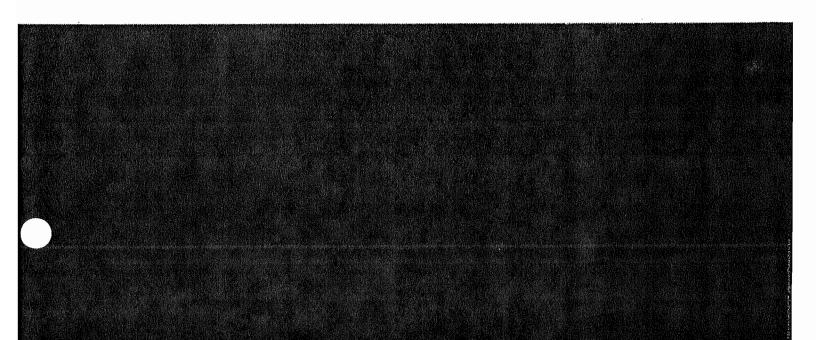
YNV	Kroll, Becker and Wing, LLC OICE ORIGINAL COPY	DATE	EMPLOYEE	ITEM	UNITS	age 20 RATE	AMOUNT
inter	est charge per month added to all 30 day invoices.	08/20/10	Zhang, Rose Xiulian	Regular	UNITS	KAIE	AMOUNT
AT TO:	Kroll, Becker & Wing LLC	00/20/10	zhang, roso xranan	, Koguna			
	P.O. Box 845510						
	Boston, MA 02284-5510						
MS: NT:	NET DUE UPON RECEIPT OF INVOICE 50748 CONTRACT: 78289			2 1			
T: DICE: E:	Primary 860007679 \$ USED: 8/24/2010 % USED:		n an			1911	· · ·
MT: NCH:	KB-NH Temp SUPER VISOR				:		
ED TO:	Dan Main						
	6 Liberty Lane, West Hampton, NH 03842						



ab 6 Kroll, Becker and Wing, LLC	**************************************	NAN TA BATAYAN TIN GUNANGA TA DA BATA	Redacted Page 21 of
9/20/2010 4:51:53 pm	•		<u>b</u> 2
MPORTANT INFORMATION ABOUT CO T Orace completion and approving 2 Law on Enday to onso promy	l, ase sha sheet for m	uinop	ĒT
Weak Ending Date (Friday) 8 / 2. col / 1	Time worked for one		ntsy and and on Filiday astroight. ( 00; 25; .50; .75) only
Client Information	Day	Dates (m/d)	Biliable Time
Clinu Name (prinți)	Saturday	./	· ····
Unity] Supervisor Timeld Disgins	Sunday Monday	8116	
Address	Tuesday Wednesday	8118	· ······
G Liberty Lans City, State, Zip	Thursday Friday	. 91 <u>19</u> 812	
Manipton		Total Time	
Client Telephone	1999	nice n'el color	NO KONARA
Client Approval	Kow Ansi	udal Salóng a R	consting Employee
2 . C The local or december we concel this defined also called a set and the set in which printing	joa Title or Functia	***************************************	
Institute to a the last monitories of data. By signing the clear arcs of a standard by a significant of the significant of t	(คุษ เบ	Saniors	Buching
Supervisor Name (print)	Consellant's Nimo	tprint) 1 19 S. S. Xierk	in They
Supervisor Signature	Consultant's Signel	Wre	and the second
	Tcerbly that the days	shown ba bi's time steel a	ra cevitaei anti wara worked by mei
รไกรระศ์ได้กระจะ ก	a Acisioana at		
A the Hard Set Hard Set and	au provises and under you nachte: The succlus we wil he <i>nime</i> of our conduct man euro all suday while their ski anspirit care or othernegotik	l providet, 706 produstyknowe sgal – If ony dranges in ord to related to the argagement this instruments or make ar	've vell assigh, The and cipted dilaris has mode, you may required nt, assept that you Understand that ny ficel decisions on your bond!
	illate have us enging a my of generically you will play us a p o at 5.5 braces the regular h or 01,5 cm junctor	por professionals, whethe joinerstan level 25% of the nourly rate.	a ricarcay or burisensiy, within a sava of the wisployeaac
Both parties opravely one of a physical and applicable squar employment opportunity laws, inclu- me Americans with Okaudition Ani, and, if applicable, the altimative action requirements Erd Veterans Readinisment Assistance Act of 1974, as amongod. You carlify that your p	of Executive Order 11246, b remains comply with all going	ile Repetizionium Austra 197	3. ac americal and the Vielman
panin'n y laka hafopar yns navig od lliw aashiniwn voor im gnistoù glânoaanton wo lant sisi		formish a napiarcoment as a	ects as possible if recossary. If
that our Mohasidable Marking on your premises will be given any reapplet states within 	liely minime that person and I work, we will not oberge yo missopsielet damager or lor	o for the first 16 hours work	eo by ais person , vys milys ne kenility for any specific

TNX7	Kroll, Becker and Wing, LLC OICE ORIGINAL COPY		1			age 22	í l
~		DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
1.5% intere	est charge per month added to all 30 day invoices.	08/27/10	Zhang, Rose Xiulian	Regular			5
MIT TO:	Kroll, Becker & Wing LLC						
	<b>P.O.</b> Box 845510				di Suite		
	Boston, MA 02284-5510						
MS:	NET DUE UPON RECEIPT OF INVOICE						
ENT:	50748 CONTRACT: 78289						
				사 해외 도 버 문법			
×Τ;	Primaty						
OICE:	860007734 \$ USED:						
ſE:	8/31/2010 % USED:					l de la composition de la comp	
MT: ANCH:	KB-NH Temp SUPERVISOR					7 1 	
ED TO:	Unitil Corporation						
жр то.	Dan Main						
	6 Liberty Lane, West						
n (fra A.). Laterry fra	Hampton, NH 03842						

1	OICE REMITTANCE COPY	DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
1.5% intere	est charge per month added to all 30 day invoices.	08/27/10	Zhang, Rose Xiulian	Regular			
MIT TO:	Kroll, Becker & Wing LLC						
	P.O. Box 845510						
	Boston, MA 02284-5510					en ant an tha	
CMS:	NET DUE UPON RECEIPT OF INVOICE						
ENT	50748 CONTRACT: 78289					Sec. 1	
	요즘 가장 위에서 가장 위에 있는 것이라고, 가장 가장 가장 가장 가장 가장 가장 있다. 같아? 같은 것은 것이 같아요. 같이 같아요. 이 것이 가장 가장 가장 가장 가장 가장 가장 가장 가장 다.						
<b>f</b> :	Primary						
OICE:	860007734 \$ USED: 8/31/2010 % USED:						W. Sala
TÈ: AMT:	8/31/2010 % USED:						
ANCH:	KB-NH Temp SUPERVISOR						
ED TO:	Unitil Corporation						
	Dan Main			승규는 것을 통하여.			
	6 Liberty Lane, West						
	Hampton, NH 03842						
	가슴 그럼 낮을 만들었다. 그는 것이 가지 않을 것 같이		이 법, 공연수관 비행 수영 공원 가장,				



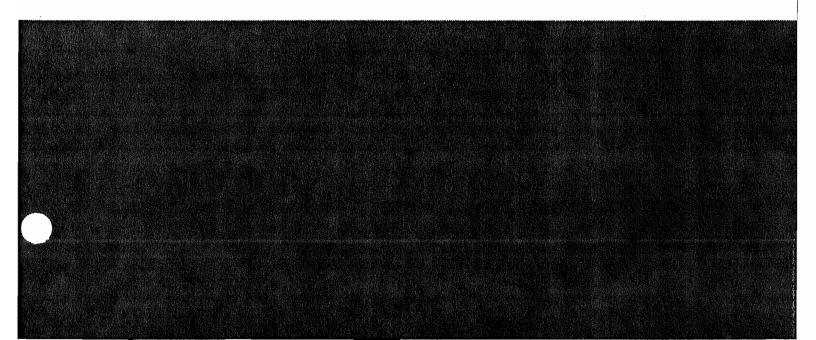
Attachmei Tab 6	NT 3					Keup	cteu	gerta de artes de la
	ker and Wing, LLC					Page	23 of 65	
				negentino po no tost a s				
	· ,							
9/3/2010 2:3	( <b>0.39</b> nm					ľ	2	
5/6/2010 214						J	-	
		DRMATION ABOUT COMP			er.			· .
	2. Carres 2. Ess.com	កកម្មាមទ៩ ខាវវ រដ្ឋភ័ពកម្មវ ។ Fréesson misure (scored ri	ing phát, sàightil éise ár Arainnacht tra bhfiúl (t	\$2104; 13.8798	· · · ·	•	· · · ·	
· · ·				***				
N	KRW I	Week Encling Date (Friday)	Time worked for an	<u>"Ilme Sher</u> Is waak only. Shad with Sir	<u>et</u> tussiasy and build on F	. Inginizing yerin		
	Andrea Contra Contra Contra	7103110	<b>1</b>	o neercat quarter hou				
	Client Information	<u>maanaanaanaanaanaanaanaanaanaanaanaanaan</u>	Døy	Dates (m/d)	Billablo	energieren der B		
Elien Reme (pri			Saturday	1	5. 		· ·	
	12 section	• • • • • • • • • • • • • • • • • • • •	Sunday	1. • .	×***			
Supervisor	· · · · · · · · · · · · · · · · · · ·		Monday	\$\$ 130				
1 70	ed Diggins		Tuesday	08131	cpooraa			
Address			Wednesday	\$\$1e1			(	
· · · ·		2	Thursday	09102				••
Chy, State, Zip			Friday	09103				
And the second sec	empton, NH			Total Time			,	
Client Telephone	ning og blander. Se star	h inn an inn airteann ann an i		2 Secreta Sono Esta Alica.				
			100000	10(492)40.00	(95) N.	-96	· · ·	
generaterenterenterenterenterenterenteren							· ·. ·.·	
	<b>Client Approva</b>	i e e	KBW Fara	nciul Stating & G	leersling En	wioyes 🕴		
3 The more as served	pomn 3ra contra (inte Unorigin diese proi bos	ra ini usidi wa ta mai pakanad s	Job Falls or Function					
sector function of the first sector of the first sector of the sector of	ist knowedge et ekent. By skyring the church wat of KIIV service agrosport of a mesor i	hoornal wa size schucklichte biel we Hoornalt findiner of in eilens. If no	<b>C</b>	alor And	for you	and the second s		
3	toon evening in for surviver more a substance are insure by ine considers of the assignment of the surviver of the surviverse of the surviverse	speci in the frequency. It callings interna	Consultant's Name					
Supervisor Name		1	Donschard s Resne		Thursday .			
Supervisor Shar	ICEL V. MAIN	\$	Eonsaltant's Signa	2 \7 ··· 3 ·· 447				•.
1 7	SAVAL .	• •		Marine Contraction	Carl Standing and Standing	<u>}</u>		
			I certly hat the days	shown on this links show	อัตร์ Coetino, อาป พบก	i worked by size.		
<u> </u>				ananinanananananinasi	and the second second second	hardan managa ang sa	· · · ·	· . •
		Cossilitions of A			······································		·	
eervices, we will d	allow a state of the will provide protest any you an allochment to the oppression	L.a Work Schedule that will describ	as: The invices we we	i provide. The professional	s we will assign. The	antikipated	· · · ·	
an updated Work t	s he bin ecoperation in The Louis Courts Court Achieved by multiping raw contact menas	ger. Our professionals will perform	all dulies within thair sid	He related to the unpegene	and, except that you :	hard synchrony		
	ized in sign tax folinifis, fonder ional do y de mano iny crise of your divadors of o		an response of the regist	ndie hissonnonik of mexe e	nd, lluig geusione oi	l your benuk		
Pace for services a	ui be described in each atlantiment to t	his agreensent. Each protessional	ne keen ston of tone	worked and present it to yo	n nocki ku your di	inshire. Bills		
(weber months hold	n won mersify and are due tobau tecepo and the enumbration of the professional	fe services to you under this agreet	mert, you will bay us a I	conversion lee of 25% of 0:	en illocally es indirect as senie of the empioy	lly. within 1868		
	nie arcazel comparisation. Any hours a	P#34. ( 001 (0040)	SHE YEARYY	•				
Sig Angerson's with	ic comply with all applicable equal emo Disabilities Act, and, if applicables the	affirmative action requirements of E	xaculiye Ordex 11248, H	he Reheidsbeiter det of 197	23, us exherced, en	i the Vielnam	•	
	ijusanie i Aenerunco Act of 1974, as en als verking un your premiusu will be ge			eunneu redrymmunge rebe	२ क्षेत्रं भारत संहत्त हिन्द्र हो हो हो है। इस्र	ondaions and		
	ou are dissrifistical with a professional of							
duigt warydy, eik	our absailistic that balwa the connolatio our oppression ingities. War with not be li v case, with not baceed the frame sciupiliy	able for incluentel, beginest or conse	n, we we not charge yo quentisi chimpois or lo:	ns for ing engl th brans word Standiké, and chi menapuar Andiké, and chi menapuar	kes ty the person. I Hisbling for any spec	ત્યત ગાલા છે. કોંદ		

Angingement, in my case, we not exceed the trans exclusity pair to us for interpagament Element in Exceeding The select reflects the angle understanding batylen to all dur programment propose awar of Krolt Bécker & Wing, ILC. Billim party may terminate this generation with 30 days moto We approvide the opportunity to be of survice to you and look forward to the successful completion of your project(s).

. 

	OICE ORIGINAL COPY	DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
	est charge per month added to all 30 day invoices.	09/03/10	Zhang, Rose Xiulian	Regular	-		
MIT TÒ:	Kroll, Becker & Wing LLC						
1.	P.O. Box 845510						
	Boston, MA 02284-5510				1. • :		
UMS: ENT:	NET DUE UPON RECEIPT OF INVOICE 50748 CONTRACT: 78289						
(; ?T:	Primary					**;	
OICE: IE; MT;	860007791 \$ USED: 9/8/2010 % USED:		음식, 가슴 가슴 가슴. 1993년 - 1993년 - 1993년 1993년 - 1993년				
ANCH:	KB-NH Temp SUPERVISOR						
ED TO:	Dan Main						
	6 Liberty Lane, West Hampton, NH 03842						
	化碱酸钙酸盐酸盐 医口尿酸于胃胆酸的蛋白			TOTA		\$2,4	

	OICE REMI st charge per month added to all 30	TANCE COPY	DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
			09/03/10	Zhàng, Rose Xiulian	Regular			
vii 1 10.	Kroll, Becker & W	III DLC						
	P.O. Box 845510							
	Boston, MA 02284	-5510						
MS:	NET DUE UPON RECEIPT	OF INVOICE				A. A.		
ENT;		ACT: 78289						
T:	Primary						hang f	
OICE:	860007791 \$ USED:							
E: MT:	9/8/2010 % USED							
MI NCH:	KB-NH Temp SUPERV	ISOR						
ED TO:	Unitil Corporation							
	Dan Main							
	6 Liberty Lane, West							20.00
	Hampton, NH 03842							



Kroll, Becker and Wing, LLC		ng ang mang mang mang mang mang mang man	Pag	
/30/2010 8:25:34 am				
MPORTANT INFORMATION ABOUT CON 1. Once calleginear and sport opposing 2. Case on Friday presents a sport of the second opposite	ere des suger fait	8×81;;}	T	
Will TTTTT		Time Sheet		
<b>KBW</b> 8/27/10	1	is week only. Start with Sichu	iday and wat on Friday inlonigh	
and the second		o neerest quarier hour	Segnite and specific designed sectors and sectors and sectors and sectors and sectors and sectors and sectors a	
Client Information Client Know (point)	Day	Dates (m/d)	Billable Time	
Unitil	Saturday			
Supervisor	Sunday Monday	8123		
Todd Diggins	Tuesday	8124		
Autres	Wednesday	8125		
Chibberty Lane West	Toursday	8:126		
2 and desire the	Friday	8 1277		
HARGARM NH		Total Time		
Chern Telsphons		no and to 495		
Client Approval	KBW Fina	nccal Stationy & Re	ir Arisiwej Frankovec	
ມີສາກາງກັດໆ ສຳລາ ລາຍ ຈາກ ຈຳກາງ ໂດງ ລາວ ແລະ ແລະ ການ ການເຮົາໃຫ້ ແລ້ວ ການ	Jue Tille or Functio			
websize(ery as the best University of Aster. By signing-life refurit apprint.), so this and anothering the re- late bound by the borns of MRV astrong applement as a matter appendent that have be anothering the such appendent has been proposed by the particle scores, which explain that the matter and barran barran. If an une because hy the completing of the assegnment with the first started barran.	\$	exion and und	1+#8	
Supervisor Name (print)	Consultant's Name	÷ •	TRAM.D.	
Tendel D.33 in S	Rouge Xindian Thompy			
The 2		Consultant's Signature		
I	§ I certity hijt his days	shown on bits bits shart an	a connect this wave worked by m	
Contractions of	Assignment			
Now "more a discourse of a storm many with provide professionals to render services on you known, we will give you an attactment to live agreement, a Work Stituduly livel will drive any storm on the service of the	r premises end under you	n supervision, il requester. Inovice, The minersupplication	for each erigs poment of our re will asser. The amicinated	
Revenue, we was give you an anazarismi to use represent, s while scripting the reaction was one was add out dilay for the engagements. The hindly there is a soft providestand, and the	aneay in any years not not a nation of our noticest state	POST. If SAV CRADODS OF REAL	icho ann maiste was italy maiste	

65

Fees for survives will be described at each statement to hits extrement. Each professional will keen a log of home where any paieward hits you would by or your signaland. Hills will be schuldted to you wently and any additional will keen a log of home where any paieward hits you would by or instructing. Will be schuldted to you wently and any characterized to you wently our provided to your service to be professioned at each advised to you wently our provide the analysis of the service to your service to be professioned to provide any characterized to a conversion for an 25% of the sum of the employees sufficipated appropriat snaush compensation. Any lumini unu 40 xill be involced to you at 1.5 times the regular hourly rate.

Events and the state of the sta tise in protessionals worden of your parmase will be given any required relety training or information.

It is not provide the providence of the providen

Supportant in any case, we not shown we not shown part of the supportant.
 International control of the supportant of supportant supportant of su

Redacted Page 26 01 65

S Unitil

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** --- Allocation ----Line Qty Description Tax Acct Num A-W-C Dist. Amount Unit Sub \$1,702.40 EA \$6,809.60 1 1 Rose Zhang Temp Invoice Payment N 20000001820335 \$1,170.57 20000001820334 102000001820307 \$3,936.63 Invoice Total: \$6,809.60

Invoice Number: 860007845,860007950,860008000 Invoice Amount: \$6,809.60 Releasing N/A Approvals: 1 - Dan Main 10/7/2010

AP Notes:					
Vouchered by:	12				
Return Check to:	Payee				
Voucher Month:	OCT				

	Batch: 122804881UPS				
Requisition: 69109					
Invoice: 860007845,860007950,860008000					
СНК					

10/15

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4881

Redacted Page 27 of 65 Page 1 of 1

Requisition ID:	69109				
СНК					



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

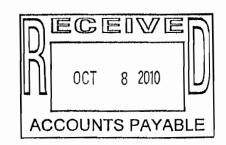
Bill To: Unitil Service Corp. Attn: Purchasing 6 Liberty Lane West Hampton, NH 03842 (603)773-6467 fax: (603)773-6667

# Ordered From:

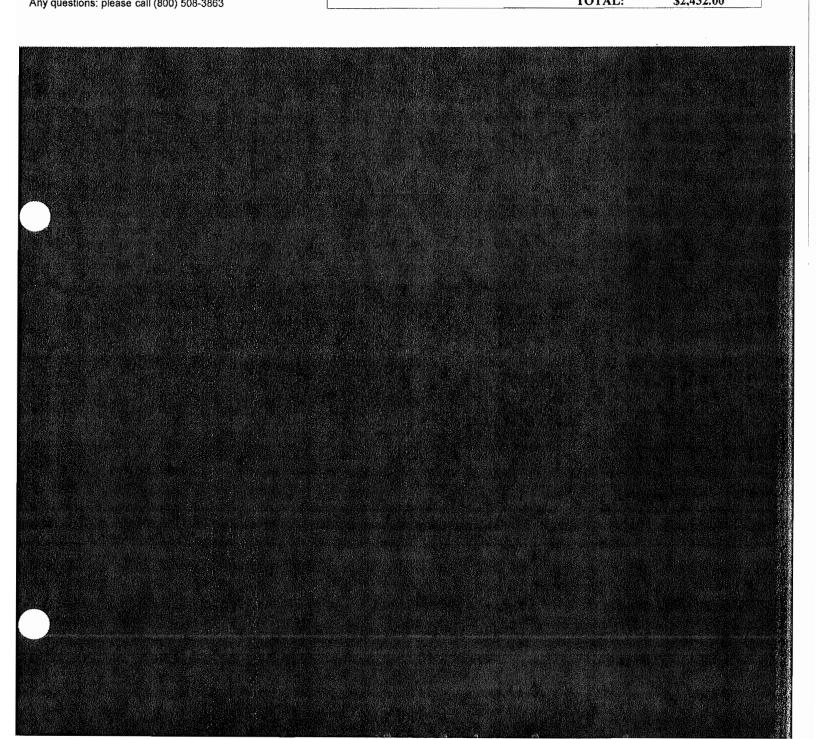
KROLL, BECKER & WING LLC PO BOX 845510 SUITE 7 BOSTON, MA 02284-5510 Phone: Fax:

Order Date:	Requisition	er:		FOB & Fr	eight Terms		
10/7/2010	Todd Diggi	15					
Due Date: 10/25/2010 Line Qty Description		Allocation Acct Num Auth-CWO Unit Price Uni					
1 1 Rose Zhang T	emp Invoice Payment N	20000001820 102000001820 20000001820	307 \$3,936.63	3	\$6,809.60	ΕA	\$6,809.60
					Order Total:	*********	\$6,809.60
Invoice Number:	860007845,860007950,860008000		Admin:		Vick	y Rye:	a
<b>Releasing Group:</b>	N/A	,	Receivin	g Group:	N/A		
Approvals:	1 - Dan Main	Waiting					

Date Printed: 10/7/2010 Printed By: Todd Diggins



TT I CK		r and Wing, LLC Ided to all 30 day invoices.	DATE	EMPLOYEE	ITEM	edacted age.28 of 650 JN
	• •	ker & Wing LLC	09/24/10	Zhang, Rose Xiulian	Regular	
	O. Box 84	0				
		A 02284-5510				
AMS: NE	T DUE UPON	RECEIPT OF INVOICE				
LIENT: 507	748	CONTRACT: 78289				
O#:						
DEPT: Prin	nary					
NVOICE: 8600	008000	\$ USED:				
DATE: 9/28 OAMT:	3/2010	% USED:				
RANCH: KB	-NH Temp	SUPERVISOR				
Dai _6 L	itil Corporat n Main .iberty Lane, mpton, NH (	West				



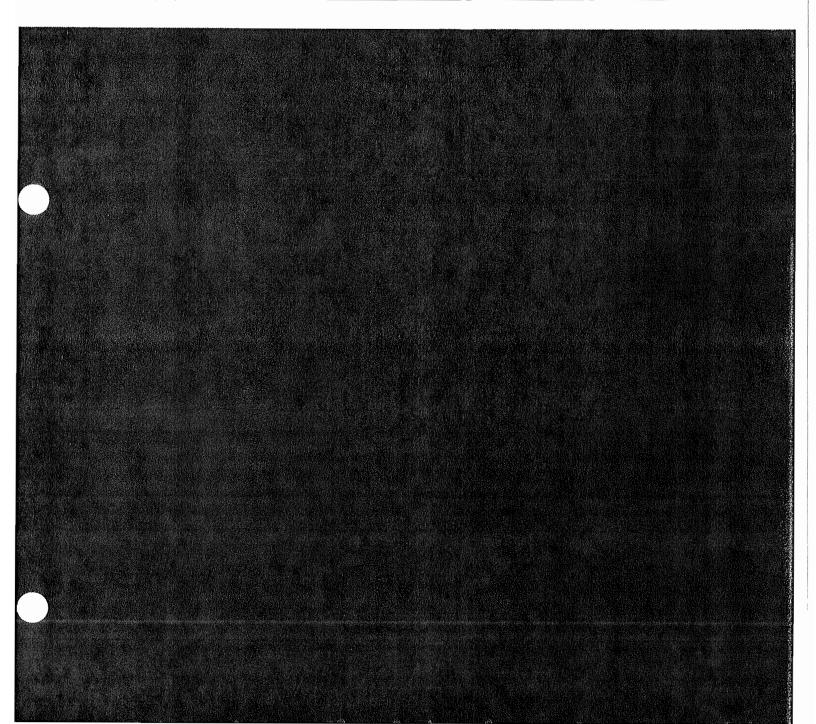
b 6 oll, Becker and Wing, LLC				Reda Page
4/2010 4:31:06 pm				
i. Çeran	FORMATION ABOUT COMPL contributed and hyprored, in 1 Filday to any the promatic	op chils, shipping for f	8×11%]	
<b>KBW</b>	Weak Balling Carle (Falloy) 4 124-140	3	n week only. Educe with Galards	
Clear inclusion of the other		Day	o nearest guarier haur (.). Dates (m/d)	Billable Time
Client Name (grint)	111 	Saturday	/	
Unit:		Sunday	····· · · · · · · · · · · · · · · · ·	
Supervisor		Monday	9119	
Todd D-39	in.s.	Tuesday	9120	
Address		Wednesday	9/22	
1		Thursday	9/23	
Chy, State, Zup	1 %	Friday	9.12.4	· · · ·
Hangpton, N	14		Total Time	
Chert Tolephone			naecurdho (dai	
Client Approv	al	KBW Fiam	ncial Sisting & Rec	rating Employee
The ways spectra and there we show more a second of a publication and out principle (in the spectra of a publication and out a transmouth with second of a publication of the and and a second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of	i anguranal, una disip nakan palami inat ma	Job Title or Functio	n: nie p. sofo-nik	in the second
r Alex , suensi entraj odi ya kuluzione nanot suf bilezionen disus. angiane azi is estatelariz un ya bacipa ori	sepecial teamstance connects ballow, we			
Superviser Name (print) To ek ek D-3381	٧S	1. 1945	Xialian.	249
Superchool Stignature		Consultant's Signa	m. Segue baxey	Later and a second s
		Conty that the days	s shown on this limit shenf are c	desetting word antiked by
	Conditions of A			
NDS: I scaured Costing & Westernan, with provide public services, we will give you an attachment to this agreeame scaur and and datas for the engagements. The Josefy Car an updated West Schedels by nothing our scatted mean they are not authorized to som for returns, regard regal a shet would narreatly be media by note of your tireators in	salamats to randor services on your p rd: a Work Scheuuld thát vậi daeth nge for cech postessional, and The n ager. Our professionals will perform r douunning ophigns, handle or transpr	ernione and unritor you e. The Sorvices via Wi and of our sontact man it duting within Unit ski	l provide. The provinciplication of lagar. If any changes or additio ills related to the anonypernent, o	will anelgn. The anticipated as no mode, you may reco concet that you we have been i
Faes for services wis by described in each allectment to s8 be extinded to you weakly and the due open (here) trates motifies (alterning the termination of the profession	of. In the event you of any affiliate	hire w engagn any ui	l nur protessionals, whother d	nasiy u inducary, within

65

the Americanswith Developeration and it exploring in a alternative providements of Executive Order 1124B, the Reheated Set of 2028, as another and the Yotham Em Vetareas Readingement Assistance Act of 1924, as another, You under leading to an internation and the yotham that correctingtones working on your projection with the grant and produce under the internation

The any reason you are discatabled with a prolarsonal assigned to information between us and to grant any required shifty, these statistics in the method of your also discatabled with a prolarsonal assignment to you, we will invertigitable the provide statistic to you, we will invertigitable the provide statistic to the present with a probability tensor and furnish a replacement as soon as research if the cessary. If we we will be united to you are assisted with a probability of the parameter and we will be present with a probability tensor and furnish a replacement as soon as research if the cessary. If we we will have a provide a statistic tensor and the present we will be present we were added and the present we will not be liable to include the increasing of the present of the present of the present were added and the present of the present were added and the present of the

120117	Attachment Tab 6						edacted
			<b>Kroll, Becker and Wing, LLC</b> Y DATE EMPLOYEE ITEM		UNITS TRATE OF AMOUNT		
1.5% intere	1.5% interest charge per month added to all 30 day invoices. REMIT TO: Kroll, Becker & Wing LLC		09/10/10	Zhang, Rose Xiulian	Regular		
REMIT TO:							
	P.O. Box 8	845510					
	Boston, M	A 02284-5510					
. cRMS:	NET DUE UPO	N RECEIPT OF INVOICE					
CLIENT:	50748	CONTRACT: 78289					
PO#:							
DEPT:	Primary						
INVOICE:	860007845	\$ USED:					
DATE: POAMT:	9/14/2010	% USED:					
BRANCH:	KB-NH Temp	SUPERVISOR					
BILLED TO:	Unitil Corpors Dan Main 6 Liberty Land Hampton, NH	e, West					
Any questio	ns: please call (8	300) 508-3863				TOTAL:	\$1,945.60



9/10/2010	4:42:22 pm
-----------	------------

<u>D</u>2

### IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

Over considered and operated thereast shall be bailed \$

Fits on Friday to exercise product premiuma (Brief 313-1940).

<b>KBW</b> Week Ending Date (Filday) Seq 1.10 1710		•	13 orday and one on Fintay midnight ( .00; .25; .50; .75) only
Client Information	Day	Dates (m/d)	Billable Time
Cilent Name (cilot)	'Saturday	1	
((niti)	Sundáy	1	
Superviso:	Monday	916	
Todd Diggins	Tuesday	917	
Address	Wecknesiday	9.18	
Hanipton NH	Thursday	919	
Chy, Stats, Zip	Friday	9110	
		Total Time	
Client. Felephone		INPROVED TO 16	NOTAL

Client Approval	KBW Francist Scattley & Recruiting Employue			
The focus of them above the context that humple days and cours not ment) and the work pathomad is substrated to the hum invariance of users. If a spring the dark septement, to also noticeatingly that we are benefit by the same of MBM samples approximation or a massive spreament that may be in effect. If no substrated use to see also show the samples before, with had sets or the scale between the two sets of the samples before, or and september use to see also be the carding before as growned at first hardest.	Job This or Panetion: Senior Andres Senior			
Supervisor Naum (print)	Consultant's Name (print)			
Todd Diggins	Rose Xintian Thay			
Supervisor Signause	Consultant's Styraster			
7	) corbly that the hoys shown on this tuno shight one cycled and were worked by ma			

### Conditions of Assignment

FEW Farman (16 %) × 6 minutes of provide protections to render services on your prentises and under your supervision. If receeved any general of our services, we will give you an attactment to this agreement, a Work Schedule that with destribut. The assures we will provide, the protectionalis we will assign. The ambipatent start and and darbs for the mytoparticule. The include startys for each protestiontal, and The mineral buncenteri manager. If way changes for attailions are finally, you may request. situated Work Schedule by notibility our context memory. Our professionals will perform all duties within their skills related to the engagement, except that you understand that that would normally be made by one of your checkup or officiers.

Eith Break for service while the described in each attachment to this agreement. Each professional will keep a log of hours worked and present it to you workly in your algorithms. Blick will be subjetted to you wantly stig are due upon receipt. In the event you or any efficient him or engage any of our protestionals, wheller directly within twicks granted for any efficient you will pay us a conversion for \$20% of the sum of the elliptoware president appropriate primatic companyation. Any hours over 40 will be involved to you at 1.5 thread the regular hourly rate.

LICEN SAME SAME AND ADDRESS OF A STREAM AND ADDRESS AN

(18)/millin. If far any initial we disculsified with a profilestional usingher to you, we will know discher that parson and furmen a replacement of soon as notable if heresteaty. If we we notified of your dimensionian before the comparison of the placement exceeded any of work, we will not charge you for the first 18 hours worked by the parson. We make no once wereany, either express or impled. We will not be first by placement, indirect of contequential damages or lost profits, and carries meaning lightly for env papering. engagement, in any sase, will not extend the tees eccody paid to us for that engagement

This letter reflects the entity understanding baseden as af our engagement. Any modification is the entity understanding baseden as af our engagement, any modifications, evendmente or changes to this agreement multipolity willing and signed a principal time of Kreft. Broker 5 Wing, LLC. Elther party may territoria the agreement bit agreement bit agreement bit agreement bit. We appreciate the appointant to be of service to you and book forward to the successful completion of your projection.

D 2

# 9/17/2010 5:00:24 pm

..

# IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

Characterphanel and engenerally one data shows for Casing

2 Fox on Pelday to column prompt payment to [886] 353-6788

<b>KBW</b>	Week Ending Date (Fristay)	1	<u>Time She</u> no weax only. She'l with Sa to neprest quarter hou	luscay trad	• •
Client information		Day	Dates (m/d)	8	Billable Tinne
Continante (print)		Saturday	1		
· · · · · · · · · · · · · · · · · · ·		Sunday	1		
Supervisor		Manday	091 12		
Tould Diggins		Tuesday	\$9113		
Address		Wednesday	in9]_1.9.		
\$	NA	Thursday	Ø9115		
I City, State. Lip		Friday	04116		
			Total Time		•
Citient Torephone		1938-1	incoard to (il	851 (	

Client Approval	KBW Financial Stations & Recruiting Greployee
No nours we shown phone processing and fine through days and income not used) and ins work performed is settemeters to the base transferings of stem. By signing the admit signates, we now extremeters that no are brand by the heart of MMM settemeter approximant or a treaster approximant bird may be in albert. If no such spreament has been executed by the particle brands, will respect to the matters surfaced below, we are brand for the beam executed by the particle brands, will respect to the matters surfaced below, we are brand for the beam executed by the particle brands, will respect to the matters surfaced below, we are brand by the brand of the subject of the matigramment with there are been as the set of the matters of the subject to the matters are brand by the particle brands are been as a subject of the matters are brand and the brands.	Jab Title or Function:
Supervisier Name (print)	Consultant's Nama (crist)
Todd Diggins	Rose Xinking Thiggs
-Sapercisa Signeture.	Consultant's Signature
Supercises Signature.	1 Duilmacht
	I certify that law Days shown on this links shiplif are primeril and work worked by me.

# Conditions of Assignment

1878 Treated Statility & Accretion will provide professionals to render senders on your premises and under your supervision. It requested, for each engagement of our services, we will give you an attachment to file agreement, a Work Schedute that will devorbe. The survices we will provide, The professionals we will used on the anisopaled structure of the sense of the s they are not authorized to eigh lax returns, rander legal accounting opinions, house or hansport cash or other negalitable instruments or make any final risciplicity or your vehalt that would successful be made by one of your directors or officers.

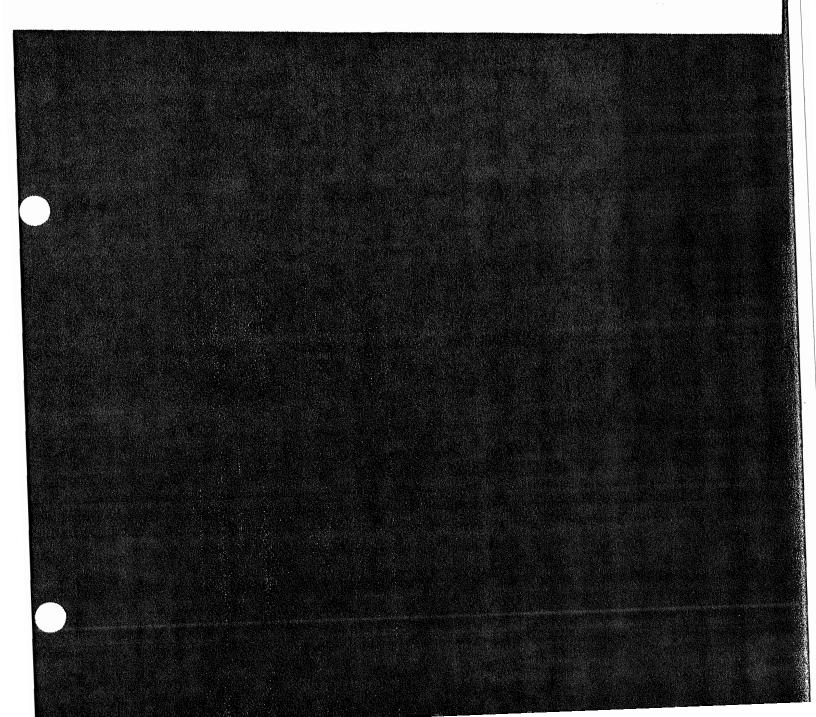
set be authivited to you weekly and are due upon receipt. In the event you or any attiliste hire or angage any utour purofsionalis, whether skeetly on liabicity, within twice mouths following the termination of the protection of the englishes anticidentesi aggregate annual compensation. Any hours over 40 will be livericed to you at 1.5 times the regular hourly rate. steet Personne - 40 Servir

Badi parties upres to exemply with all applicable occual employment opportunity terrs, including, but not itended to. Titles Vit of the 1964 Chell Rights Act, the Chell Rights Act of 1991, Ite Americana with Disabilities Act, and, it applicable, the alismotive potent registremente of Executive Order 11248, the Reliabilition Act of 1973, as embedded, and its Vielnam Emp Valenama Readjointent Assistance Act of 1974, as emended. You cardly that your previous coupled with all generations in deputy with a sense and a working constituent and that our protestations working on your countries will be given any reacting easily training a information.

Castassia). If ky any reason you are dissultabled with a professional assigned to you, wa will inuredately remove their perion and furnish Areplacement, as soon as presided if horisably. If ves and notified of your dissolutions below the completion of the parent's second day of work, we will not charge you for the first to have worked by the person. We wanter wo wher warranty, wher express or known. We wat not be radie for incidence, instruct or consequential tlangess of inst prefixe, and our maximum likelity for any sparse. engagement, in any case, will not exceed the test actually paid to us for that engagement.

The letter reflects the make understanding between us of our management. Any modifications, amonormants or changes to this agreement must be in writing and signed, a solution to make the make understanding between us of our management. Any modifications, amonormants or changes to this agreement must be in writing and signed, a solution to make the make understanding between us of our management. Any modifications, amonormants or changes to the agreement must be in writing and signed, a solution to make the make understanding between used or any management with a green understanding between the successful completion of your project(s).

** ** *	Attachme Tab 6						Redacted	
1.5% interv		cker and Wing, LLC dded to all 30 day invoices.	DATE	EMPLOYEE	ГТЕМ	UNITS	RATE 33 of 65	-
REMIT TO:		ker & Wing LLC	09/17/10	Zhang, Rose Xiulian	Regular			
1	P.O. Box 84	0						
MS: ENT: PO#:		NRECEIPT OF INVOICE CONTRACT: 78289						
DEPT: INVOICE:	Primary 860007950 9/21/2010	\$ USED: % USED:						
BRANCH: BILLED TO:	•	, West						
Any question	ons: please call (80	)0) 508-3863			/	TOTAL:	\$2,432.00	



Batch: 122805067UPS

Requisition: 70676 Invoice: 860008234,860008293 CHK

S Unitil

Ship To:

Bill To:

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

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** ----- Allocation -----Line Qty Description A-W-C Sub Tax Acct Num **Dist. Amount Unit** 1 1 Rose Zhang Temp Invoice Payment \$668.90 EA \$3,891.20 N 20000001820334 \$2.249.50 102000001820307 \$972.80 20000001820335 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
 11/15/2010

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

11/16/2010

Redacted Page 35 of 65 Page 1 of 1

8 Pina	ş	T	0	10	T
	酒	m			1000
All a start and a start					

Requisition ID: 70676 CHK

Ship To:Bill To:Unitil Service Corp.Unitil Ser6 Liberty Lane WestAttn: PurHampton, NH 038426 LibertyPhone: (603) 772-0775 Fax: (603) 773-6605Hamptor(603) 773(603) 773-6605

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: 11/15/2010		quisitione			FOB & FI	eight Terms		
Due Date: 12/3/2010 Line Qty Description		dd Diggins Tax			ocation		Unit	Sub
1 1 Rose Zhang T	emp Invoice Payment	N	20000000182033 10200000182030 20000000182033	7 \$2,249.50	)	\$3,891.20	EA	\$3,891.20
·					_	Order Total:		\$3,891.20
Invoice Number:	860008234,860008293			Admin:		Vick	y Ryes	1
Releasing Group:	N/A			Receivin	g Group:	N/A		
Approvals:	1 - Dan Main		Waiting					

Date Printed: 11/15/2010 Printed By: Todd Diggins

NOV 5 2010

http://webops.unitil.com/ups/print\_req.asp

	Attachment Tab 6 Kroff, Beck	: 3 er and Wing, LLC dded to all 30 day invoices.	DATE	EMPLOYEE
REMIT TO:		ker & Wing LLC	10/29/10	Zhang, Rose Xiulian
	P.O. Box 8	0		
	Boston, M	A 02284-5510		
AMS:	NET DUE UPOI	NRECEIPT 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 Corpora Dan Main 6 Liberty Land Hampton, NH	, West		

	Redacted							
DATE	EMPLOYEE	ITEM	UNITP	age B6 of 650UN1				
10/29/10	Zhang, Rose Xiulian	Regular						
		1						
			TOTAL:	\$1,459 <u>.20</u>				

Any questions: please call (800) 508-3863



10/27/2010 4:20:39 pm

,\*

D 2

# IMPORIANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

Control 2000 which and importantly tree with relation and leaving

Support to receive present prepared to receive the second sec second sec

	Week Ending Dolu (Pilsay) / C   Z T   / B	3		<u>k</u> untey end enu os Frégey nédrophe. F (JOP, 25) JSU: J75) only		
Client information	П	Day	Dates (mid).	Billable Time		
Cliant Norme (print)		Şaturday	1			
[Aniti]		Scincary	1 1			
Supervisor	t.c.n	Monday	19125			
Todd Pigg	487.5g 	Tuesday	10126			
Addross.		Wednesday	1 * 127			
		Thursday	10128			
Chy, Staw. Co		Friday	10129			
Manapton, N	ke f		Total Time			
Chem l'hlapiresse		l faxt		ar) s randar		
	********					
Client Approva		KEW Briandal Statling 4 Receiving Employee				
The means an advisor advisor advisor server the branch they and bee subsection to the best because of down. By append the offset is a down to the terminal NEW subsection approximation are represen- ted by the terminal NEW subsection approximation to the such agreement are been appendent by the particle bracks, when a the based by the compositions of the targetment	Senior Auston					
Supervisor Name (print) To d. d. 12:3.9.14	Consultant's Names (which Ross Kiulian Ibraily					
super-Isus Signatum	Consultant's Signal	and the second	nd fil			
		l cardly that the days	shown on this loan sheel an	a pravol provinci warajo ny me		
				·		

# Conditions of Assorptioning

21.20 The mini function is the summer will provide philessional terminal sections on your previous and under your supervisition. If requesters, the each engineering of con-services, we will give you an adactment to bits agreement, a Work Schedule Pall will depende. The neurons we will philide. The parabolization we will be agreed to be a set of the section of the an updated Work Schenker by holdeng our contest intended. Our protestionals will harborn as dollar within the state reader to be engagement except that you invary aver and like are not well-orized to algo tax induces, resider logici anticonting registrors, harave it transport canto or other responded instruments or wakes any first oscielation withour benefit that works receipting the reade by one of your directors of reflexes.

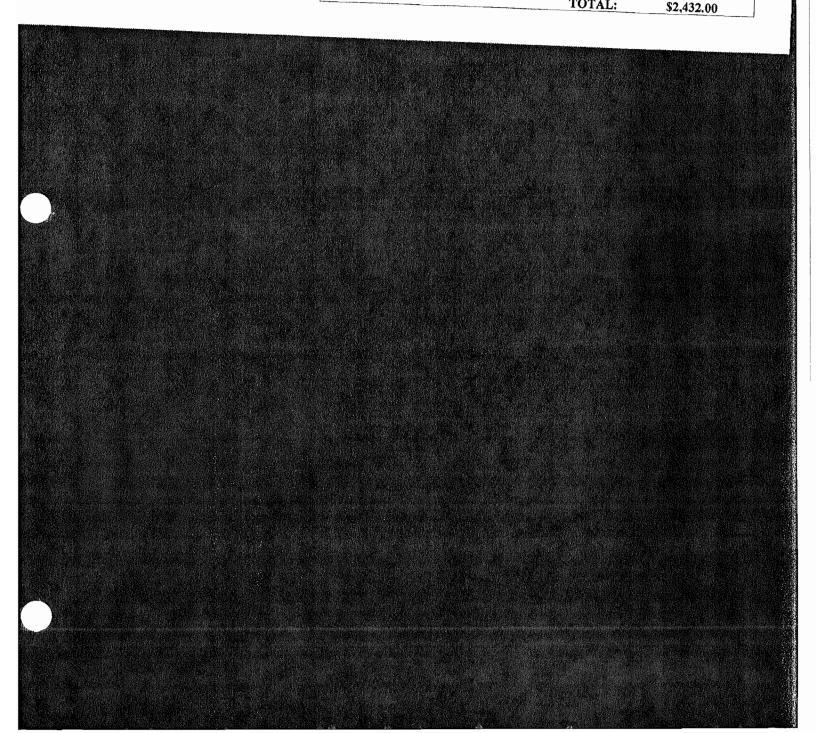
First for very log described in each relation of the hyperment. Each professional will know a log of hours would and present in to you wavely for your signature. Bits, up to cubritized to you would and any dire span receipt. In the event you or any efficient hire or unpage any of our professionals, whether defectly which makes manife following the teachering of the sum of the profession is you and/or this equipants, you will be gravement, you will be grave and the sum of the sum

that out professionise servicing on your promises will be given new required selvey resulting of information.

It was an entropy of a second of the processing of the processi

Descriptions of any case, we wanted as not a compagation in a quarter of the first of the second part of

2 P. 1	Attachment 3 Tab 6					Rec	lacted
1.5% intere	est Kingli peBecherden	nd Wing, LLC	DATE	EMPLOYEE	ITEM		je 38 of 65
REMIT TO:	Kroll, Becker	r & Wing LLC	10/22/10	Zhang, Rose Xiulian	Regular	UNITS I	RATE AMOUNT
•*	P.O. Box 8455	510					
	Boston, MA 02						
RMS: LiENT: PO#:	NET DUE UPON REC	ECEIPT OF INVOICE CONTRACT: 78289					
INVOICE: 8	10/06/0010	S USED: % USED:					
BILLED TO: U I 6	KB-NH Temp SU Unitil Corporation Dan Main 6 Liberty Lane, Wes Hampton, NH 03842	est					
	s: please call (800) 50				Tu		P3 /22 00



10/25/2010 8:46:27 am

02

# IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

1. Additional and appropriate the second s

2. Las out ching to conver, proving payments (840-510-4798

Access on the second and the second s			
ERBN (D1 2.21/10	Time winked by o	Tinne Shu an work only Sturbulli Sa	El Norány una and on Finday midright
The second second 181 Add 10	Enter ilme	to neurost quarier hou	ir (.06; .29; .60; .75) only
Client Information	Day	Dates (nvd)	Billable Time
Citari Normi (print)	Saturday	1	
Unitif	Suraday	- 1	
Supervisor	Monday	10118	
Tedd Diggins	Tuesday	10119	
Additions I have so the second so the second	Wadnesday	10120	
Hampton, NH	Thursday	10121	
City, State, 20	Friday	10/22	
		Total Time	
Câsat Telaphona		4	
} 			<u></u>

 Client Approval	FSW Howards Status; & Hecountry Employee
The neuron as shown memory an exercise time theory along and hours not appell any to such particles as the static memory of the	Job Fille or Function: Stater And to A Genesultant's Henre format Rose Xialdon Charge
Supervisor Signature. Zow Dun	Consultant's Signature

### Couldiers of Assistancest

KIIST care to the two will give you an adaptment of protocoknasts to render services or your prentime and under your prentime of your prentime of your prentime of your prentime will be adapted and a service we will be write the write th plen and cool dates for the wapagements. The house clause for each performance and time some of our coolevaluations and the second se na opdated Work Scheidala by nathing in: contact meruppe, Our professionals, will peliform at colles white this state (dated to the ungegener), except fuel you ungersteric) that freg ateriot antivaized to sign up retens, render logal pozicions, handlo or tenegon cesh or other negotablo manmanic or make any final receiver on your behalf that would nominary be made by one of your disorders or efficient.

Fere for versions will be depended in each utachment in this agreement. Each professional will know a top of hunds around any queuest it to you sawshy for star payshor. Bills we be seamiling to you would not not due upon mouth. In the work any affiliate hive or ungage any of our professiones, whetee direction of holessy, where tools among a logitude on numberies of the nonessioner's environ to you mean this non-enant, you will you a conversion top of 25 % of the sym of the prophycles unicipalities depression animal commensation. Any mours over 40 mill be involved to you at 1.5 times the regular hously rate. Baser & Spectrum and GPT as

River sectors aprice to contests with an expectation encod employment separationly sizes, including, Lid not Bristed Vi. Title VII of Pap. 1994 Cell Rights Act of 1994. the Americans with Desubsides Act, and it applicable, the difference quick comprehensions of Experience Order 21246, the Robert Relation Act of 1973, as previously and the Value and Experience Active States and a second state and the Value and States and Stat tion per professionale working on your prantises will be grown any required solely beining or internation.

Coline: if by any invision you are disabled with a probasional analyzed to you, be not immediate the posteriarith fundation incomparison by incomparison. It is not the posteriarity of the posteriary o

child warring, while payses or injects or the interpret of a second interpret of a second of the sec

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

11/5



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

Ordered From:

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

Order Date: **Requisitioner:** 11/2/2010 **Todd Diggins** ----- Allocation -----Line Qty Description Tax Acct Num A-W-C Dist. Amount Unit Sub 1 1 Rose Zhang Temp Invoice Payment N 20000001820334 \$1,254.18 EA \$7,296.00 102000001820307 \$4,217.82 20000001820335 \$1,824.00 Invoice Total: \$7,296.00 Invoice 860008110,860008177,860008053 Amount: \$7,296.00 Number: Releasing N/A **Receiving Group:** N/A Group: Approvals:

11/2/2010

BIII To:

Unitil Service Corp. Attn: Purchasing 6 Liberty Lane West Hampton, NH 03842

(603)773-6467 fax: (603)773-6667

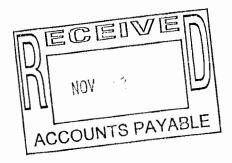
AP Notes: Vouchered by: Return Check to: Payee Voucher Month:

1 - Dan Main

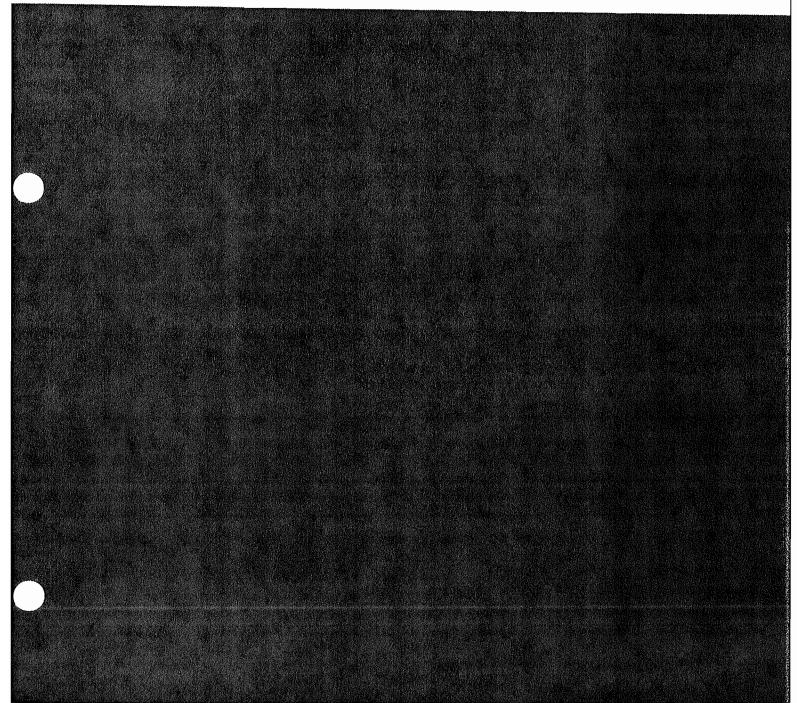
http://webops.unitil.com/ups/batch\_reg\_report.asp?batch=5014

Attachment Tab 6 Kroll, Becke	3 er and Wing, LLC			Redacted Page 41 of	1 <b>655</b> 6 1 01 1
SU	nitil			Requisition ID: 70 CHK	0222
Ship To: Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Phone: (603) 772-077	5 Fax: (603) 773-6605	<b>Bill To:</b> Unitil Service Cor Attn: Purchasing 6 Liberty Lane We Hampton, NH 038 (603)773-6467 fat	est ////////////////////////////////////		
Ordered From: KROLL, BECKER & W PO BOX 845510 SUITE 7 BOSTON, MA 02284 Phone: Fax:			Sinvolue		
Order Date:	Re	quisitioner:			
11/2/2010	То	dd Diggins			
Due Date: 11/10/2010 Line Qty Description		Tax	Ac.	mismalille	Sub
1 1 Rose Zhang Te	emp Involce Payment	102000	0001820334 \$1,254.18 0001820307 \$4,217.82 0001820335 \$1,824.00	\$7,296.00 EA	\$7,296.00
				Order Total:	\$7,296.00
Invoice Number:	860008110,860008177,	860008053	Admin:	Vicky Rye	a
Releasing Group:	N/A		Receiving Gro	up: N/A	
Approvals:	1 - Dan Main	Waltin	g		

Date Printed: 11/2/2010 Printed By: Todd Diggins



<b>Kroll, Becker and Wing, LLC</b> 1.5% interest charge, per month added to all 30 day invoices.	DATE	LANDLOYEE	ITENI	Page 42 of	65
	10/08/10	Zhang, Rose Xiulian	Regular	- [*	
and only been to thing hills					
P.O. Box 845510					
Boston, MA 02284-5510					
RMS: NET DUE UPON RECEIPT OF INVOICE					
JENT: 50748 CONTRACT: 78289	(		1. A.		
<b>D#</b>		· · · ·			
EPT: Primary IVOICE: 860008110 \$ USED					
VVOICE: 860008110 \$ USED: ATE: 10/12/2010 % USED:				· · · ·	
OAMT:					
RANCH: KB-NH Temp SUPERVISOR			1		
ILLED TO: Unitil Corporation		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			. S. 1
Dan Main		e al contra de la co	and the second		
6 Liberty Lane, West					
Hampton, NH 03842			n de la construcción Carlo de la construcción de la cons		
			that is a start of the		



oll, Becker and Wing, LLC				Page 43 of 65	
0/8/2010 5:07:57 pm				<b>D</b> 2	
BIDÓSTANT IN	PORMATION ABOUT COMPL	FTING AND FAX	ING YOUR TIME SHE	<b>к</b> ү	
š Crupp	complexed and bymorad, bu	ie Bila Ineet for 's	10404	•••	
с (+> (А	n yayan ya sainya ta sain se	-yanana (			
<b>KBW</b>	Weak Bollog Days (Foday)	Time worked for an	Time Shee 19 week only Start web Sac	<u>t</u> where end end on Friday midrophic	
	101 81/10	Enler lime l	o nearest quarter hour	(.00; .25; .50; .75) only	
Client informatio	זין	Day	Dates (m/d)	Billablo , Fime:	
Cilorat Gause (pplint)		Saturday	)		
Maitil		Sunday			
Supervisor Toold Dig	a mita	Monday	1014		
Address	1	Tuesday	1015		
		Wednesday			
City, State, 2m	۸	Thursday Friday	1018		
Hampson,	NiH	116309	Total Time		
illion Temphone			1		
L	1/100/06/1-111110-05/100/06/1001000000	l Faxd	mernd wild	30101R-0293	
Client Approv	al			ecrusting Eryptoyoe	
The blatt to bland above and thered then thereighters, but it superior a the test because of the theory of the test becausing of these. He signific the theory	i a zerod, w o mor takinakisto ibil wo	Jop Tale or Fusion	s A	& hatering	
ale block by the terms of KD & events, september of a letter birth a previous from two bases, concerns by the metric bends, with we recent it matematics of the second	r signs manife that may be in affect. If no respect to the method remained below, we		Larr Ar		
superviser Name (prim)	(n (z. 1999) ( <b>K 619</b> 1	Contribut's Macu	Indett		
Todd Dyg	?**\$	Ø	Core Xiali	an they	
Supervisu: Signature		Consultant's Signa	Wilson and the start	for the second s	
L. Lexille Come	w.	Looder that the dam	A Start Start Start Start Start	performations were worked by ever	
1	******	a (as a bar a date			
Karket Processon Tarring 7 for authors, will growing profe	Coxilsons of A	(c);(;:!?(0))){			
Scondos, toe vid give voo an estantempi vas groens pare Sicondos, toe vid give voo an estantempi to itas ogreonte tasi-artil cord daaris for tree engagemente, Tim haraly cli	ol, o Work Schedulo dial wil describi	e: The services we we	l provide, Thei professorada	wa wil gesign, The societated	
an updatop Week Screeche by participant our county or when any consistences to along an energy service and	ager. Om protensionals mit pontorm u	ki dadas witala daar da	in reivied to the engagement	of, except that you understand that	
that would normally be made by one of your directors or	əNişêrz.		,		
Fiber for services will be described in each enachment to will be schenithed to your smelly and one due upon much	pt. In the event you or any affiliated	him or engage any el	our professionals, weeks	n anaptiy or indirectly, within	
hadaa mariha kilowing hia tamanilan at Inepadasian antidratina aggregeta wawat componention. Any haun		1.5 turnes the regaler l		i sena isi kuta anakaraka	
Bran perfervingnon to volicply with as expecutive report on the Antonicians with Distabilians Act, and, V applicable, the	ploynent appointnity laws, including,	but not know to, 7104	Vil of the 1984 Civil Righte he Rehabilitation Act of 197	Avil, Bie Chill Rights Act of 1931, 3, as annonood, and tha Valnam	
Ena Velanuna Raadyislawat Assiatance Aul of 1974, as a Itiat our protassonala worbing on your promities wit be g	anearced. You with built any rounds	was occassiv with all gove	unun niquitariaria ngu	ding salv working consilions and	
If the any reason you are dissolitized with a probasional	line? I null essigned to yon, we will invaluately in	t balove that person and	l lumen a replacement as s	organis possibile II necessary - 15	
we are notified of your dissationation extension on complete outer contractly, either hypress or anythen. We will not be anytogeneou, in any case, with the excess the lass actual	table for bioblental, Indiract of colluce ly paid to us for that brigagamicit.	uienbal damaĝos (e lo	n ar ma ma tra transmissi 1999 - The first state of the second second second second second second second second 1997 - The second s	ao ny alo pomon. Ivre maise no Bealliny fortany Sonoliko I	
	1.2 MAR S. (M. 1993) 1.1 M	142112		ina in svojena post element s	
This latter reflects the entire traderstansing between us o prevaul caren of King Backer's Wey, U.C. Other performed to the concentration of the concentrat	f our regioningin. Any medifications,	30 day'u cavisu			

Attachment 3			Pedacted
Kroll, Becker and Wing, LLC		TTEM	Redacted Page 44 of 65
	EMPLOYEE EMPLOYEE	Kughin	
ORIGINAL COPY	DATE EMPLOYED 10/15/10 Zhang, Rose Xiulian		
	10/15/-		
INVOICE 1.5% interest charge per month added to all 30 day interest MIT TO: Kroll, Becker & Wing LLC ( P.O. Box 845510 ( P.O. Box 845510			
1.5% interest chalger H Becker & Wing			
MIT TO: Kroll, Becker P.O. Box 845510 Boston, MA 02284-5510 Boston, ME UPON RECEIPT OF INVOICE			
Boston, WA CEIPT OF INVOICE			
NET DOL OF CONTRACT			
TERMS: NET DOD CONTINUE CLIENT: 50748			
DEPT: FILL COLUMN			
INVOICE: www.polo			
DATE:			122.00
			\$2,432.00
			TOTAL:
BILLED TO: Until Main Dan Main 6 Liberty Lane, West 6 Liberty NH 03842			
6 Liberty Lane, 110 Hampton, NH 03842			
Hamptony			
Lace call (800) 508-3863		CONTRACTOR OF	
Any questions: please call (800) 508-3863		and a straight of	
	T. T. Starte and the Startest		
	a dheanacht an shù thairteacht.		
	www.com		
	an a		
		an a	
the state of the second se			
	周回: All All All All All All All All All Al		
New Alexandra Charles in Americania		dina and a second	
		B. H. S. Harris	The second s

# Redacted Page 45 of 65

<u>D</u>2

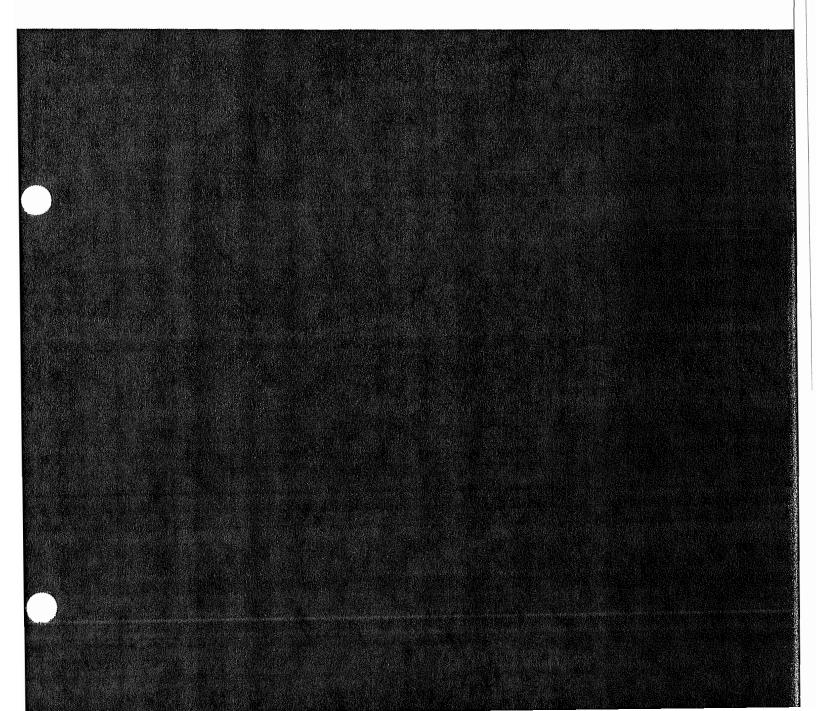
\*10/15/2010 4:47:17 pm

. 1

KBW 101 15 1 10	<u>Time Sheet</u> Topal worked for one westcorsy, film with Suktrozy and end on Felssy mightight Enter time to nearest guismer hour (100: 129, 150; 75) only
Client biformation	Day Dates (m/d) Billable Time
(Nume (prind) Un (tri)	Saturday /
Todd Diggins	Monday / / / /
555.	Toesday         / ≫ / /2           Wednesday         / ∞ / /3
Shile, Zip	Inursday 100/14
Afampton, NH	Friday 1 ¢ 1 1 5 Total Tíme
ng Tolephune	Fare time-strone (Bight 512-478)
Cilent Approval	KBW Financial Station & Recruiting Londovec
ncine of science above intervention of the needed segments of the second and the second plantanes of science is since the technologies of science. By selected the science and state particular technologies that we science for the technologies of science and science and science and sciences. If no science for the science of science and the plantaness of science and science and sciences. If no science there science and science and science and science and science and sciences are science there science and science and science and science and science and science and science and science there science and science and science and science and science and science and are been science and an according to a science and science and science and science and are been science and as a science and science and science and science and science and and science and science and science and science and science and science and and science and science and science and science and science and science and and science and science and science and science and science and science and and science and science and science and science and science and science and science and and science and science and science and science and science and science and science and and science and science and and science and s	Senin And tor
strong times (using) Todd Diggins	Consultaties Marine (brinn) Roccie Xinking 24994
www.sov.s.gentury	Constaltant's Signistum
	Freeday their and days ensated on they are sheet are compoliand ware worked by met
······································	
Constitution of a structuring will privide protestion in a noder services on your p cies, we will ger you're either many bei genession in a work Schedule that will destrik will will that the supportantia. The lating-ratiographic each protestionals will general availad Work (therease by indiging use contact graving). Con antifestionals will general and additional to deg the returns, tender high accounting opinions, iterative charap- result namely to made by one of your characterior or different.	prenesing and under your supprevision. If remained, for and ongepoint of con- the "This structure we will provide. The protection of we will usuage, The extrements around for compact manager. If any stranges of infestions are mater, you may request rail usuage will be there also also be an angeparterial, except that you under stand that prot cash or other requisition insouments or make any final documents or your solarial
	e hire or ongage, any of our professionals, whatas diantify a mainably, whist mest, jou will bay us a conversion for at 25% of 50% such of the bandaypos of 5-8 lines the mystor hourly une.
i. With anothing it sudar agree to comply with all applicable equal employing i opportunity levels, and is residents with Usateless Act, and Happkable. Use alternative of the exame Readjorment Assistance Act of 1974, as ensemble. You dotty that your preme or replacedorate wolking an your primates with the given any legables using using the second	Sweethijn, Choler i 1944, die Hoelsevikaalien Act of 1973 ook amendeel, and the V-binam Vaar offently vlak all genoemment mynkements negerding aake voordag overeidoes a-o niternation, Wa
ats 153 8714	remark that person and humids a replacement to a cost or possible if no costancy. If
(a) A series of the series of the series increases of the series of t	açaentişi campışta or iost norðits, and our musinem kæljikly lar, avy stæchte

6

IKV	Tab 6 Mkroll, Becker and Wing	'લીહ				 1 100234			Redacte Page 46 RATE		กมาก
	est charge per month added to all 30 day in	voices.	DATE	EMPLOY		 ITEM		UNIIS	KAIL	AMOU	<u>///1</u>
	Kroll, Becker & Wing		10/01/10	Zhang, Ros	e Xiulian	Regular					
	P.O. Box 845510					14			an a		
	Boston, MA 02284-55	10					•				
UMS: LIENT:	NET DUE UPON RECEIPT OF I 50748 CONTRACT										
<b>#</b> :											
ept: Ivoice:	Primary 860008053 \$ USED:										-
ATE: DAMT:	10/5/2010 % USED:				÷						
RANCH:	KB-NH Temp SUPERVISO	R	·								
LLED TO:	Unitil Corporation Dan Main										
	6 Liberty Lane, West Hampton, NH 03842					· ·					
	11ampton, 111 03042	1. J									
	ns: please call (800) 508-3863					 	тот	AT.	\$2.4	32.00	



## IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

Quite conservations, approach, and albert for learning.

Environ 1996 (as survive parameter market to 2006) 352-6200

RBW (Week Enging (Man 1774hay) 1 C / / 1/10			<u>il</u> konsey end end en Findey sokhodon, ( (.60, .25; .50: .75) oply
Cilent Information	Day	Dates (m/d)	Billabic Time
Citismi Karrie (print)	Saturday	/	1
Unitil	Sunday	1	
Supervivor	Monilay	9127	
Todd Diggins	Tuesday	9128	
Address	Wechnesday	9.124	
	Thursday	9130	
City, State, Zp	Friday	1011	
Hangeton, NH		Total Time	
Cliem Telephone		Incentatione	88) 49

**********	Client Approval	KEW Financial Staffing & Becauting Employee
00000000000000000000000000000000000000	The bases we know show ever constraint does and more not made and the weight produced in collection we have been been been also been all the states and more not made and the weight produced in any heart by the local been done as a constraint of a more opposite of the rate of the states of the states of the local has been approved by particular a more opposite of the state of the states of the states of the states of the states of the states of the state of the states of the states of the states of the state basis of the states of the state basis of the states of state basis of the states of the st	Job Title or Function: Sensitive medication of the sensitive of the sensit
	Supervisor Himme (union) DAAKSTL V. MAGN	Consultant's Home (prior) Rose Liselium Zhang
	Sumarian Signame	Consultant's Signature
1		Learly 252 Via days shown on 155 line shoet are churict and were worked by ros-

### Conditions of Assignment

11.2 Foun-to: Verside will be desceled in each ethodoment to this agreement. Even procession will be sept a log of house worked and presential to you weeky for your egodate. Bits 13.1 to submitted by you weeky and are the upon receipt, in the event you or any efficient to be opping any of our protestioning, weether are, by or inducely white tendor months following the behaviorities of the protestional's devices to you, and/or this behaviorities or to get event of the region tendor months following the behaviorities of the protestional's devices to you, and/or this behaviorities or the region beauty and anticipated apprende amont componential. Any hours over 49 will be involved to you at 1.6 times the region beauty rate.

Index index with an an indexerve and protection of statistics of participation protections, participation of protections in a protection of the protectine protection of the protection of the protection of the protec

intifiantiff of the my transfer you are constituted with a protectional assigned to you, we will hancoffetely referre that genome and furnant a protection of possible a negatative. If we are number by our distanting on theory the completion of the person's second dety of work, we will not change you work to the head of the persons. We make no allow warranty, other against constituted with not be back to haddenical, indirect or coveraged and advanced or test profiles, and our markerent listerity for any specific angaptement, in the castles when an advanty point to be for first and coveraged on the profiles, and our markerent listerity for any specific angaptement.

. MARCHAR CONTRACTS

This (NW INNER for units industanting retwoen as of our engagement - ory modifications, unavailagues or energies to this agreement must be in writing and agreement with 30 pays makes

We oppreciate the opportunity to be of service to yest and bonk torward to the successitui completion of your projectivit.





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

BIII 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

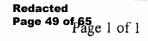
Order D	ate:	Requisition	ler:			
12/30/2	2010	Todd Diggi	ns			
Line Qty Desc 1 1 Rose	r <b>iption</b> Zhang Temp Invoice Paymen	Tax t N	Acct Num 200000001820334 102000001820307 200000001820335	÷,		Sub \$6,809.60
					Invoice Total:	\$6,809.60
Invoice	860008725,8600088	05,860008877	Invoice	\$6,809.60		
Number:			Amount:			
Number: Releasing Group:	N/A		Amount		Receiving Group	i N/A
Releasing	N/A		Amount		Receiving Group	I N/A

AP Notes:	
Vouchered by:	U
Return Check to:	Рауее
Voucher Month:	Qui

	Batch: 122805325UPS
	Requisition: 73080
Invoice:	860008725,860008805,860008877
	CHK

1/3/2011

Attac	hment 3			
Tab 6				
Kroll,	Becker	and	Wing,	LLC



Requisition ID:	73080						
CHK							

100	T	T	•	• 1
ÊN		Jn		

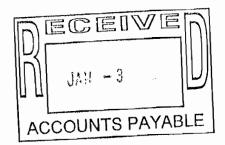
Ship To: Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Phone: (603) 772-0775 Fax: (603) 773-6605

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

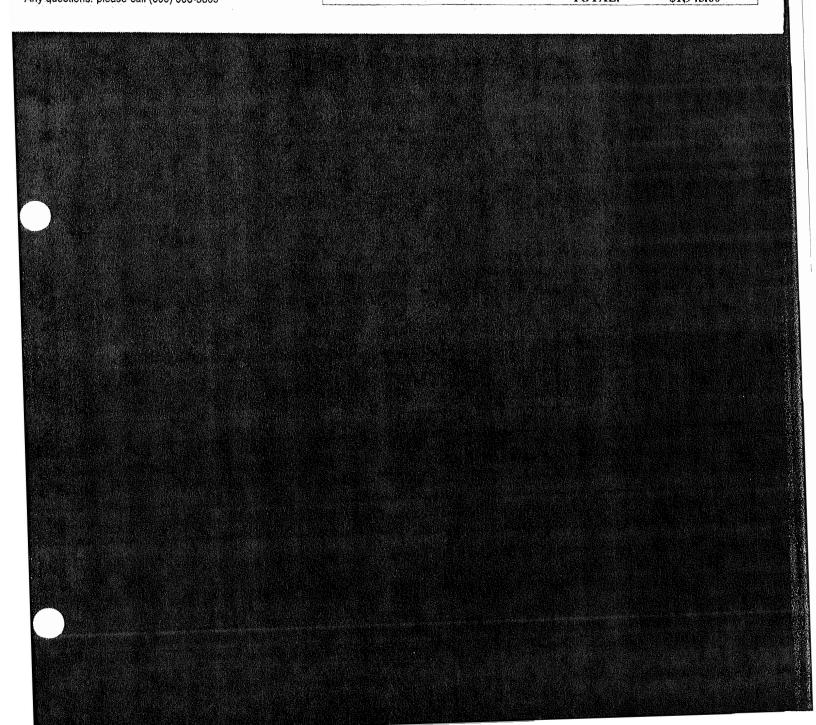
# Ordered From: KROLL, BECKER & WING LLC PO BOX 845510 SUITE 7 BOSTON, MA 02284-5510 Phone: Fax:

Order Date: Requ			equisitioner: FOB &		FOB & Fr	& Freight Terms			
12/3	30/2010	Todd D	iggins	5					
	: 1/7/2011 Description		Тах	Allc Acct Num	ocation Auth-CWO		Unit	Sub	
		emp Invoice Payment	N	200000001820334 \$1,170.57 102000001820307 \$3,936.63 200000001820335 \$1,702.40		\$6,809.60	EA	\$6,809.60	
						Order Total:	a a shikosofi a k	\$6,809.60	
Invoice Number: 860008725,860008805,86000887		8877	Admin:		Vick	y Ryea	1		
Releasin	g Group:	N/A		Receivin	g Group:	N/A			
Approva	als:	1 - Dan Main		Waiting					

Date Printed: 12/30/2010 Printed By: Todd Diggins



5. · ·	Attachment 3 Tab 6 Kroll, Becker and Wing, LLC					Redacted Page 50 of 65				
	کسیدر کیا :		DATE	EMPLOYEE	ITEM	UNITS		AMOUNT		
1.5% interest charge per month added to all 30 day invoices.		12/24/10	Zhang, Rose Xiulian	Regular						
REMIT IO:	Kroll, Beck	er & Wing LLC								
	P.O. Box 84	-					1			
	Boston, MA	02284-5510								
ERMS: CLIENT: PO#:		RECEIPT OF INVOICE CONTRACT: 78289								
EPT: VVOICE:	Primary 860008877 12/28/2010	\$ USED: % USED:								
	KB-NH Temp	SUPERVISOR					1			
	Unitil Corporati Dan Main 6 Liberty Lane, Hampton, NH 0	West								



# Attachment 3 Tab 6 Kroll, Becker and Wing, LLC 23,12.2010 15:30:52

## NVS: EXCH/ZHANG@MRS

XPRESSIONS1

# IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

Cone completed and squarouni, use bits sized for future.

Fas the Friday to mission preside explanation (\$62) 313-4200 2.

<b>KBW</b>	Week Finding Date (Friday) 12122	\$		<u>it</u> Lavyay audieno on Fridøy miunkyhl, r (j.00: .25: .50; ,75) only
Cilent Informatio	(計	Day	Dates (m/d)	Billable Time
Citem Wante (plint)		Saturday	. /	
l Cultra (		Sunday	1	·········
Supervisor	e a tur	Monday	10119	
Patho Todd D12	18	Tuesday	10120	
Addess		Wednesday	10/21	
	<b>`</b> .	Thursday	10/22	
City. State, Zha	- 1 \$	Friday	18123	A.1
Hangeten, 1	vн		Total Time	
CRent Lalaphona		7 <sub>2</sub> x ti	abasia bai ()	861017777038
Client Approv	al	KSW Hose	ntel Scalling & R	ecruiting Employee
The factors as above nobles and contact (and forciph data solf in source ray to the bost sincestup of easy. By algebra the black and isound by the items of KERY services appreciate or a having such appreciations from available by the process having, with a such appreciations from available by the process having, with a set black by the consistent with a setting	l approval, wà 21so còmbakauge ban vie i zgreament thai nues he in eilicet. Il nu espect te lite unaters criterit anioni, via		enin And	liver
Supervisor Name (print)		Constituant's Name	(přint)	17 L. r. 40
Todd D(83)	* 5	of the second	<u>e Xindian</u>	E. Merry
Supervisor Signature		Consultant's Signal	LIFE	
- Zank Komm			and C. C. Martin Martin and Martin and State	c
		i cantily they, the days	Struct of \$5, sing stored a	la coust and more marking by the

# Conditions of Assignment

1.3 W Lesensities Silverine & Electrodiscip will provide prolessionales to render solvices on your prehibels and lander your supervision. If requested, for each organization or services in this give you an alteriment to livis egreeness. A Work Schedule that will describe: The cardies we will provide. The protectionals we will use on the underpoted start and overstation for the engagements. The round charge for each protessional, and The many of our current manager. If any charges or admissions are made, you may request an updated Work Scheude by nothing our context manager. Our protessionals will perform all during within their stills related to the engagement, except that you may request oney are not sufficience to sign has returns, randor legel accounting opinions, hundre or tipriport cash or after segulative instruments or make any time deviations on your scholl that would normally be much by one of your directors or officers.

Fues fait services will be described in each subchment to Inite spreezient. Each professional will keep a log of hours wreken and prosent it to you wately the your signature Bits will be sublisited to you waskly sint are due upon records. In the event you or any attilists hire or ongligs any of our professionals, whether directly within " tweave months following the termination of the professional's services in you under the agreement, you will pay us a conversion for of 25% of the sum of the employees. unicipated approach ensuel componentian. Any hours over 40 will be invulcable you at 1.5 times the regular hourly rate.

Einin Chein Antier and Antier anti Ers Venamers Readjustment Abstatance Ast of 1974, as propried. You serving that your promises would with as poveniment requirements regarding sole working conditions and the analytic polytection and the provided solely balance on the provided solely balance of the provided solely balance on the provided solel

Entershipse we described with a group sonal appropriate to you, we will impled the work of all person and furnish a replacement as a con as possible in a con a possible of the resonance of the we us actived of your despitituation before the completion of the person's second day of work, we will not charge you for the first 18 hours worked by the person's second day of work, we will not charge you for the first 18 hours worked by the person. We make no attear examining, effective and the person's second day of work and an according to a second day of work and a second day o angagement, in any case, will not exceed the less actually paid to us for that experiment.

## · TEINSTONE TO COMPLET .

This table reflects the antise understanding however is of ner engineering. Any modifications, emendments or changes in this agreement must be to writing any stored a principal owner of Kroll, Backer & Wing, LLC, Rither party may terminate the agreentary with 30 day's notice

Ple appreciate the oppartunity to be of neurise to you and look forward to the successful completion of your projectics).

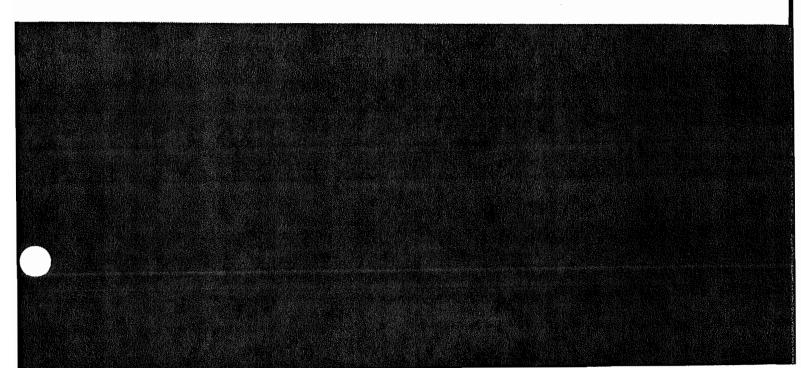
	Attachment Tab 6 Kroll, Becke	and Wing, LLC,				dacted ge 52 of	f-65
			DATE	EMPLOYEE	ITEM	RATE	AMOUNT
		added to all 30 day invoices.	12/17/10	Zhang, Rose Xiulian	Regular		
REMIT TO:	Kroll, Bec	ker & Wing LLC			ĺ		
	P.O. Box 8	845510				J	
	Boston, M	A 02284-5510					
ERMS:	NET DUE UPOI	N RECEIPT OF INVOICE					
CLIENT:	50748	CONTRACT: 78289					
PO#:			1			1	
DEPT:	Primary						
INVOICE:	860008805	\$ USED:					
DATE:	12/21/2010	% USED:					1
POAMT:							
BRANCH:	KB-NH Temp	SUPERVISOR					
BILLED TO:	Unitil Corpora	tion					
	Dan Main						
	6 Liberty Lane	e, West					
	Hampton, NH	03842					

Any questions: please call (800) 508-3863

	OICE est charge per month add	REMITTANCE COPY led to all 30 day invoices.	DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
REMIT TO:	• •	er & Wing LLC	12/17/10	Zhang, Rose Xiulian	Regular			
	P.O. Box 84	0						
	Boston, MA							
TERMS:	NET DUE UPON	RECEIPT OF INVOICE						
CLIENT: PO#:	50748	CONTRACT: 78289						
¬5PT:	Primary							
VOICE:	860008805	\$ USED:						
date: Poamt:	12/21/2010	% USED:						
BRANCH:	KB-NH Temp	SUPERVISOR						]
BILLED TO:	Unitil Corporati Dan Main							
	6 Liberty Lane, Hampton, NH (							
Any question	ns: please call (800	)) 508-3863				TOTAL:	\$2,4	32.00

TOTAL:

\$2,432.00



		achment 3 b 6					Redact	ea
		oll, Becker and Wing, LLC					Page 5	
	<b>1</b>	17.12.2010 16:44:06	NVS:EXCH/ZHANG@MRS	XP	RESSIONS1	•,•	P.:	01 %/#01
			:					
		. Q.	INFORMATION ABOUT COMPL 17: Semifiminal art: Systematicut 500 - Official activity of About	n tais shijinin ter t	\$×17]]	EET		1.11 · · ·
		KBW	Wank Ending Own (Friday)	Time worked for us	<u>Tima Sha</u> na wask caly. Skutydu Ju	ill Banky underston Pall	ay nidrippit.	· · ·
			12117110	Enler lime i	to nearest quarter hol	ur (100; 125; 180; 176	) only	
		Client Inform Client Noise (print)	atlon	Day	Elatos (m/d)	Billablo 1	ime	*
		Un 14)		Saturoay				
		Supervisor		Surxiay Monday	/2.113			
		Toral Dig	9115	Tuesday	12113			
		Addross,		Wednesday	12115			
		City, State, Zip		Thursday	12/16	· .		
		A napton,	NH	Friday	12117 Total Time			
	e de la construction de la construc- la francés de la construction	Digit Telephone and the second start and			Total Mark	a thursda a service and A state and a service and		
		a ja sina kana kalikania aya manta sa manta kana kana kikaki kana sa sa						
		Client Appr		K3W \$111a	nciai Statiog & S	Vectoitine Eest		
		The hours is emony above ere exceed (the freego cape a		Job Tills or Furnetik				
		collisionary to the sense knowledge of silent. By eigensymp are braned by the terms of KOW survice spreamotion a re- sorts spreamont horizon precubed by insurance human are housed by the conditions of the peri-	rient approvel, we back arbitrarialize that we a caree approved to be more be to the of the discompact to the statistic contend hadron, we a	S	entor A"	A Goor		
		Supervisor Name (and)		Conaulom's Name	(guint) V. A		;	
		To clid D (3)	× × •	Consultant's Signa	Nore X. inthem	<u>a cana ja</u>		
waa.		E DAVA.	•.		Radio	L.		
		ana and a second se		Loanily has the disc	felown (o tris 5 or trisof	તું. તેલે અંદા ૨૦ઝાલ્પ્સે આઇ અકાર્ય પ્ર	erisel by the .	
			Southeast of Ar					
		KHW removes the fourth goal transformer to the provide periodes, we will give you an attachment to this types atom oral and anexy for the angagementa. The backy an included Wark Scheeded by realiting our pometric hey are tool authorized, to sign far returns, reader for that would connectly be made by one at your directory.	WhissionOls In renote services on your pro- ment, p. Work Scheeurin links with describe comparison of the professional and The ma- banagar. Due professionals with perform a pla accounting approves. Inserve on wompon	entities and under you n. The screwos we wi ma of our contect mar Il dintini within thair sik	l piavido, The <i>producsional</i> Ispat, Il 20y Olengeo de la Sie interna la lineanacement	is wo will assign, "The at dailions are stade, you wit, scould that you use	nicipated misy rotposi forstand fisil	
		Fees los saviens will be described in auch studiona wil de techniked to you weedy now are due upon t melve douter tokoning the terrangion of the profest antichented aggregate analisi compensation. Arry he	celpi, in the event you of any attiliate ) sional's acristics to you wite the agroup and mean an wall be implied to out at i	hine to engage any a ani, yao vid tely os is 5 times the repulse i	f our professionals, waak conversion los of 25% of 8 bourty rate.	ner einertigen instandig. weisente of the paralogies	બ્લોકેલ ક	
		Boto narian aggreets taking empowers explorable equa- tion Anglesons with Distriktives Act, and, If applicable from Vene and Readjusteeral Assistance Act of 1973. thet our professionels working on your promans with	, the adhinates action requirements of the as amended. You sights with jour promise	prospos na doutyji nyge na dise na doutyji nyge na dise na douty nyge na dise	ias telushindikle sofo, as	u bi ak kusuashi sida k	a subatu	
		if for pre-future you org discussion with a protocold we are notified of your disabostation before the com when neurosty, plansi express or legited. We will not organize the acty case, without accord the form as	odi naciproto lo yére, wa wili increministriy te platera ol line parciarra sponed tay til over ho Bobia lor incidentaj, indiract er consekt hally pold lo un for Post pargement. Para di marke d	innova ihar pertyo due we witensi citinge yi comial Comediato or ke 	ni toi, due fiest 16 histor war el profile, and our matantau	rixel by the particul. Yes a keldity for any specifi	40986-99 2	
		Tala lation relicida thereothe undersigniting between relicities preserve Kroll, Bocker & Viley, U.G. Either We approxime the apport	us of our explosement. Any modifications,	unionanavita or classi 0 day's nélice			<u> 원</u> 왕	

Attachment 3 Tab 6 Kroll, Becker and Wing, LLC						dacted ge 54 o	f 65
111 V UICE ORIGINAL COPY 1.5% interest charge per month added to all 30 day invoices.		DATE 12/10/10	EMPLOYEE Zhana Dava Visilian	ITEM	UNITS	RATE	AMOUNT
REMIT TO:, Kroll, Becker & Wing LLC		12/10/10	Zhang, Rose Xiulian	Regular			
P.O. Box 845510				· · · ·			
Boston, MA 02284-5510							
∠RMS: 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 SUPER VISOR							
BILLED TO: Unitil Corporation Dan Main					·	· · ·	
6 Liberty Lane, West Hampton, NH 03842							
Any questions: please call (800) 508-3863				TOT	AL:	\$2,4	32,00

I

	OICE REMITTANCE COPY st charge per month added to all 30 day invoices.	DATE	EMPLOYEE	ITEM	· · ·	TIMPE	DATE	AMOUNT
	제품 방법에 많은 책을 많은 이것 같아요. 그는 것은 것 같아요. 이번 것 같아요.	12/10/10	Zhang, Rose Xiulian	Regular				
KEIVIIIIV;	Kroll, Becker & Wing LLC				1997 - 19			
	P.O. Box 845510				· · · -		•	
	Boston, MA 02284-5510							
ERMS:	NET DUE UPON RECEIPT OF INVOICE							
LIENT:	50748 CONTRACT: 78289	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	in i					
O#:	이 勉強 이 동안 감축하는 것 같아요. 이 가지 않는 것 같아요.					: · · ·		
sL;	Primary					1		an shi
VOICE:	860008725 \$ USED:	. Marina da serie da			. (*		· · · · · · ·	
ATE;	12/14/2010 % USED:	1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -	and the second			1.		
DAMT:						·· .		
	KB-NH Temp SUPER VISOR	and the second	and the state of the second	4 A		1	· · ·	
LLED TO:	Unitil Corporation Dan Main			tagi -				2 
	6 Liberty Lane, West							
	Hampton, NH 03842							
	алан рууну 1318 обот <i>и</i> .							
					mom			0.00
y question	ns: please call (800) 508-3863				TOT	AL:	\$2,43	2.00

10.12.2010 16:53:55

L

NVS: EXCH/ZHANG@MRS

## XPRESSIONS1 • ...•

• •

• • •

.

P: 01 / 01

• • •

			· ·		
MPORTANT INFO					
20202015/12212200000				S. 11 + 5 / S.	
SMPORTANE INFO	RMATION AB()(IT	COMPLETING	i and faxing	s your time	SHEET
· · · · · · · · · · · · · · · · · · ·					

Over a complement and requirement use this maps, for facing 1.

Concession and spin country of the state of	airy the¥ gaji\$00j 0				
West Ending Date (Folday)	Time worked for e		<u>M</u> Writer and and on Fridey midingay,		
/2/2//////	3		r (.00: .25; .50; .75) only		
Client information	Day	Dates (m/d)	Billable Time		
Cinaul Name (orini)	Saturday	3 · · · · · · · · · · · · · · · · · · ·			
Unifi (	Sunday	and the first out in a second s	a de la companya de l Companya de la companya de la company		
Tostel D:55703	Monday	446			
3. No second	l'uesday	121:7 ·			
Adduuss	Wordnesday	1218	•		
	Thursday	1219			
City, State, Zip	Friday	12449			
Hangerton		Total Time			
Client Yebpunns	1				
	1. 17 (D. 4.1	10002101-10-181	55) KIS 9768		
Client Approval	XEW Find	anal Station & R	Kalising Employee		
The business where the second base some state where a second state was been and the wave participate as	Job This or Function	<b>A</b> .			
All and the second s	Lever Audison				
were appeared the basis menulating and a sense of a second set of the second set of the second basis of the second second second set of the second se	1 × 8				
Sopervisor flows (print)	Consuloant's Name	hund ( Section 1)			
Toda Dissins	Rock	- Maran	Mary		
Supervisor Signature	Consultant's Signal	UIG			
mark-2	2	a state of the sta			
	Traidly that the ways i	streen on this knowsider an	runet and war worked by ma		
***********	lana an	<del>ณุษมันปฏุษัญสังญร</del> ับอาการเ			
C.pekikir.as. pl.As	as gament -		···		
ALSO TRACTLE TELET & A SCHMEIN, WE provide professiones to relater periods on your and survives, we call give you an attachment to this agreement. In What, Scheduch was of describe store and ever disply for the englagements. The node change for each professional, and the node on ignitiated Work Scheduch by notifying our conner manages. Our professionals and the tempo they not not automate to days in relates inner legal seconding optimes, bardle is target but work for automate to days in relates inner legal seconding optimes, bardle is target that work for automates by one or your iteration.	o, The Strukes we will p have of ber control hours I dushes widen their eklike I cash ar okkerningalish	novold, Tipe profusopvers v nov. Il day changes or naké s vrlated to the engagement de instruments procede eny	o vill ossigli. Elis veluciptés d hers ero marte, yes moy roquest severa del son urcherstand fist final dacistica de your behelf		
Four for services with the described in each effectives it is this styne-most. Unch underside it is with his submetting to you wendly and any share upon repetipe, for the eyent you or any affiliate h hence mostles following the terminational the pretenzionate services to you under the appear amitcipation approxime annual comparisonable. Any hand your 40 will be headpoint to you at 1	ne or engage my of o oil, vie will pay up a co à times the negular hu	or professionars, mether presionade or 25% of 1000	dreelly or boliversly, within		
KURLERING OF A STREET AND A STREET AND	nungu ánsled la, Táka V violvá Onlar († 1246, da) 19 comply válti aš gažen	Forbalshinekar: Act of 1923.	as amended, and the Visinem		
(in any reason you are dissolisted with a prior second reasing of you, you will know during no wave notified at your through the readers for completion with a prior during the wave notified at your through the readers for warded wave. This wanded, give a prior of the readers of the reade	we we not comile you. We we not comile you	hat the best to becar worked	by he nerver We make in		
International Contraction of the contractional and and a second of the contraction of the	smeedaverte ve Change Edey'n nelioe		•		

Redacted Page 56 of 65

1



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

Bill To:

	Batch: 1228054790PS
	Requisition: 74852
nvoice:	860008941,860009013,860009084,860009156
	СНК

Datal

1000051701100

0/11

Order Date:	Requ	isition	er:				
2/4/2011	Todd	Diggin	S				
11. 0. m. 1				Allocation			
Line Qty Description		Tax	Acct Num	A-W-C	Dist. Amount	Unit	Sub
1 1 Rose Zhang Temp Invoice	Payment	N	20000001820334		\$1,588.63	EA	\$9,241.60
			102000001820307		\$5,342.57		
			20000001820335		\$2,310.40		
					Invoice Total:		\$9,241.60

Invoice Number:	860008941,860009013,860009084,860009156A	woice \$9,241.60			
Releasing Group:	N/A	· · · · · · · · · · · · · · · · · · ·	Receiving Group:	N/A	_
Approvals:	1. Dan Male	2///2011			

1 - Dan Main

2/4/2011

AP Notes:	
Vouchered by:	11
Return Check to:	Payee
Voucher Month:	feb

<b>Requisition ID:</b>	74852
CHK	



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

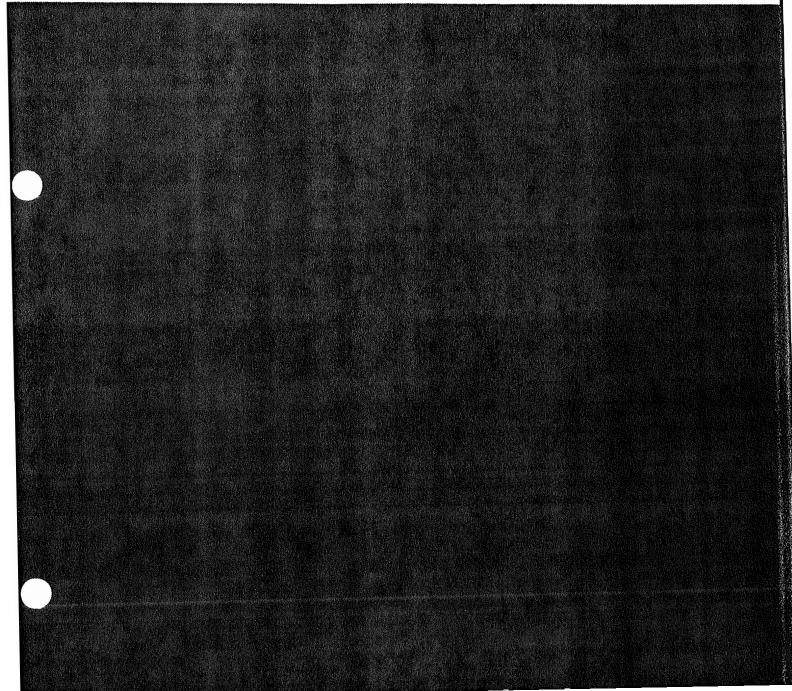
Bill To: Unitil Service Corp. Attn: Purchasing 6 Liberty Lane West Hampton, NH 03842 (603)773-6467 fax: (603)773-6667

# **Ordered From:**

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

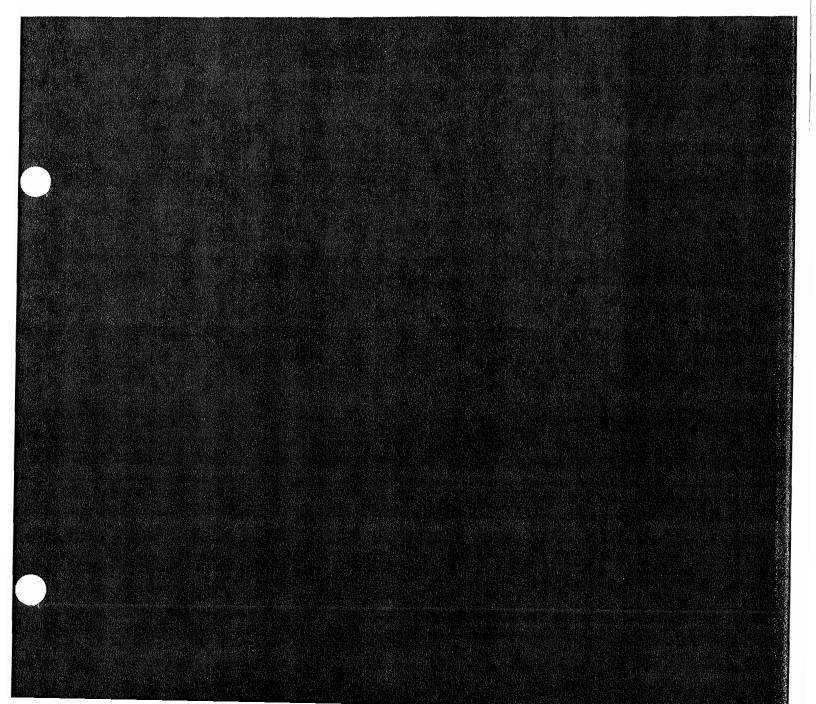
Order Date:	<b>Requisitioner:</b>	FOB &	k Freight Terms	
2/4/2011	Todd Diggins			
Due Date: 2/11/2011 Line Qty Description	Тах	Allocation		Sub
1 1 Rose Zhang Temp Invoice Payment	102000	0001820334 \$1,588.63 0001820307 \$5,342.57 0001820335 \$2,310.40	\$9,241.60 EA	\$9,241.60
			Order Total:	\$9,241.60
Releasing Group: N/A Approvals:	013,860009084,8600091	Receiving Grou	Vicky Rye ip: N/A	a
	013,860009084,8600091	Receiving Grou		a

	Attachment 3 Tab 6 Kroll, Becker and Wing, LLC					edacted ge 58 c	-
	UNUNAL COPY	DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
1.5% intere	st charge per month added to all 30 day invoices.	01/21/11	Zhang, Rose Xiulian	Regular			
REMIT TO:	Kroll, Becker & Wing LLC						1
1	P.O. Box 845510						· ·
	Boston, MA 02284-5510	· · · · ·				-	
ERMS.	NET DUE UPON RECEIPT OF INVOICE	· · ·				· · ·	· ·
CLIENT: PO#:	50748 CONTRACT: 78289						
DEPT:	Primary						
INVOICE:	860009156 \$ USED:						
DATE: POAMT:	1/25/2011 % USED:						
BRANCH:	KB-NH Temp SUPERVISOR						
BILLED TO:	Unitil Corporation Dan Main						
	6 Liberty Lane, West			· · · · ·		,	
	Hampton, NH 03842						
ny questio	ns: please call (800) 508-3863			то	TAL:	\$2,4	32.00



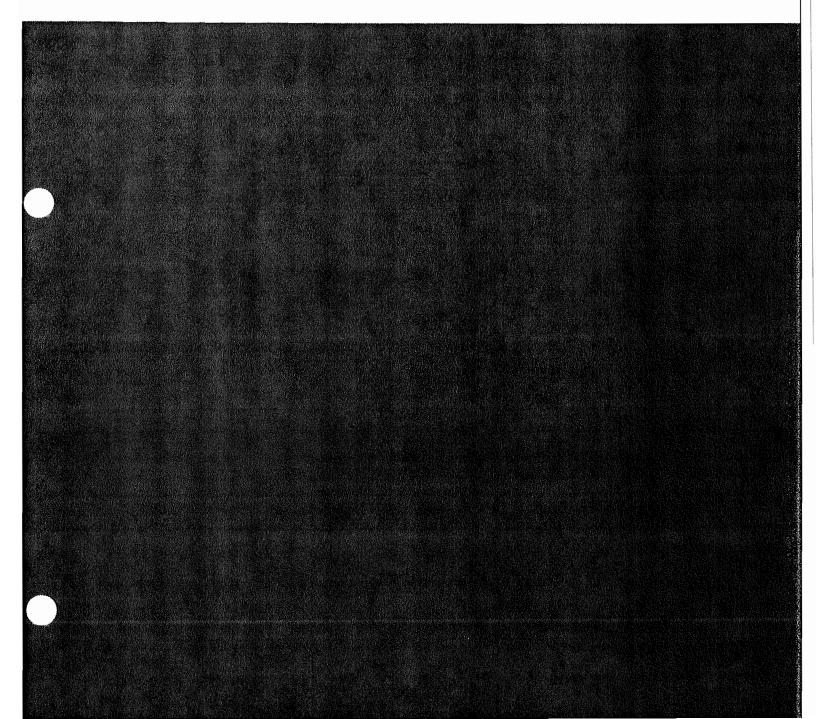
	Attachment 3 Tab 6 Kroll, Becker and Wing, LLC	Redact Page 5	
	21,01.2011 17;05:06 NVS:EXCH/ZHANG@MRS	XPRESSIONS1 .P	: :01 -/-::01
	IMPORTANT INFORMATION ABOUT COMP 1. Once completed and appended, e 2. Fax on Friday to maan promys p	the this shoet for faxing	
	KBW (Press Ending States (Press)	Time Street The worked for this work Willy. Built with Schward and end on Friday million Emist time to nearest spanler hour (AIO; .25; .50; .76) only	<u>n</u>
· ·	Cilent information	Oay   Dates (m/s)   Billsble Time	
•	Clean Noral (print) LX 14 : 4-? 1	Seturday /	
	Sequences Dr. g.g. ) HS	Monday / / 7 Tuesday / / 8	
	And Press	Wednesday ( 1 / 9 Taursday ( 1 2.0	
	City, Stine, 230 March from ASA	Friday / / 2 ) Total Time	******
· · · · · ·	Clinit Telephone	Extincentite (800 ST-2008	
:			ang
	Client Approval	KBW Financial Statting & Recauting Employee	
			mmo;
	The name or shown above non-correct fire focusts days and have and used used to be not performed to substances; to be test have design of object. By againg the chest agained, we are advocately that we are bailed by the name of ARW monice spaceous or a more agreement for may be in other. A ne such agreement has been assessed by the parties bands, with support to the statistic channel backs, we such agreement has been assessed by the parties bands, with support to the statistic channel backs, we such agreement as bard by the contribute of the assessment set both hardes.	Job Title or Finishing	LLELEZAW WEIZ
<del>, municipa</del> t	substances in the real knowledge of others. By septing time dates approved, we are a subscripting to the real knowledge that we are a subscripting to the real subscripting	Consultant States And States In and States In and States In a second states In a second states I and States I	
	a substance is the real knowledge of obert. By septing tim oben approved, we say a choose being that we are a substance of all we consider a processing and a substance of the statement of th	Consultant's Capacitan	
	substances in the real knowledge of others. By septing time dates approved, we are a subscripting to the real knowledge that we are a subscripting to the real subscripting	Consultant States And States In and States In and States In a second states In a second states I and States I	
	substances in the real knowledge of others. By septing time dates approved, we are a subscripting to the real knowledge that we are a subscripting to the real subscripting	Consequences of the service of the supervised of	
	substanting in the real includings of clinit. By septing this client against an ana achievability in the set attent of a Mill and a substant by the is clicit. A new substant by the isother is clicit. A new substant by the isother i	Contemplant where private sort of the source	
	substanting in the real includings of other. By applied in other agreement, we are not according to that we are according to the real work of the particle provide growth and the including the including including the providence of the according to the real work of the second technology of the particle providence is the the real work of the second technology of the particle providence is the the real work of the second technology of the particle providence is the the real work of the second technology of the particle providence is the second technology of the particle providence is the second technology of the particle providence is the second technology of the	Consequences in the second sec	
	substanting in the real includings of other. By applied in other agreement, we are a concentrative interval and the set office. A near substanting the including in the particle based of the set office. A near substanting the set office, and and a substantiation of the set	Contestionally beams (priority voice) Contestionally beams (priority voice) Contestionally beams (priority voice) Contestionally beam of the spin-transmission of the second s	

Tab 6 Kroll, Becker and Wing, LLC INVOICE ORIGINAL COPY	·	·			acted e 60 of	65
	DATE	EMPLOYEE	ITEM	UNITS	RATE	AMOUNT
1.5% interest charge per month added to all 30 day invoices. REMIT TO: . Kroll, Becker & Wing LLC	01/14/11	Zhang, Rose Xiulian	Regular			
P.O. Box 845510						
Boston, MA 02284-5510						
FERMS: NET DUE UPON RECEIPT OF INVOICE CLIENT: 50748 CONTRACT: 78289 PO#:		u u				
DEPT: Primary NVOICE: 860009084 \$ USED:						
DATE: 1/18/2011 % USED: OAMT:						
BRANCH: KB-NH Temp SUPER VISOR						11 12
ILLED TO: Unitil Corporation Dan Main						
6 Liberty Lane, West Hampton, NH 03842						
ny questions: please call (800) 508-3863			TO	TAL:	\$2.4	132.00



Attachment 3 Tab 6 Kroll, Becker and Wing, LLC		Redacted Page 61 of 65
, 14.01.2011 17:54:15	NVS : EXCH/ZHANG@MRS	XPRESSIONS1
i drow	FORMATION ABOUT COMPL Some Stock and Spin trade of N 20045 Contents of Description	
<b>EKBW</b>	Wash Einkop Déta (Phony)	Time Sheet These wanted for one where only. Such with Secondary and want on Findey shidaged Enter Uma La researched approved (10): .25; .50; .75) andy
Chern Name (prim)	20 20 20 20 20 20 20 20 20 20 20 20 20 2	Day Dates (m/d) Billable Time Saturday /
Sugarvisor Tipdel Dig	s ins	Sunday / Monday <sup>ment</sup> / / / Ø
Addrens		Wouldnesday 2 112 Thursday 113
ciy, suin, 2p Ma.m.pt.e.a.	H	Fuday 7 1/4 Total Time
Çlanı Tripphme		Fax (Imerand (a (869) 31)
Client Approv		k (S.W. Fizinanian) Stafficia, Science adding dan alwyw: Aw 196 er Fonalion:
The number of shares waves are not for the kinneds only and the table have in the last har share of man. It, a formar to allow we begin a lower of KMM strends agreement of a mane rack screened the spon standied by the parateleters, who who takes the spon standied by the parateleters.	i ung gunag, me nake kulu e skirger Nar sv ragalenaseta Nast alem un in minera. 19 se aunget 15 dar mantara nusarat hajkar, na	South Hills
Supervisor Name (print) To Let Diff		Conseitarit's Name Internet Rolle, XAU (1600) Charles
- Zalle-		I see thy that the days stream or the lipse sizes has cherred and were noticed by me.
parvique, we visi give you an estactoment in hits econome stait and explorates for the engagements. The texas sta an optimized Wark Schedule by notivity car content man they are not existentical to sign tax induitis, render legal d	nt a Work Schedule that will describe nyce to asch privorsional, and The mo- syar. Conprofessionals will widern will populsing opipions, republic or wanegos.	SS SIDERSERVEY. Imples and under your supervision. If implements, for each exceeding an and of our in the service we will provide. The productions for we will used on. The ended and of an ended and of a service service and a service service service and a service service and a service service and a service service and a service service service and a service service service and a service service and a service service service service service and a service service and a service servic
will be schwitted to yet weekly out and due upon roote	Linh this appartent. Each professional will so in the server you of any allitate h er's services to you taken me agoint over 40 will the breaked to you at 1.	h beep a bay of hawa methodi and prosont it is you neakly for your stynestic. Bills ine is angega any of our profacetion wantan wineray or indually milest na, you wil pay as a conversion buo of 20% of the name i his visibilitynes 5 toneo die trigitale hourty rate.
Soth parilies appear to comply pillities applicable aquation this americans with Cascallian Aci, and 5 applicable fits	in a service and a service of the se	ere en er er nd næ hønde to "Nøg VØ of the 1884 Chel Hyrds An, twe Chel Fegler Act of 1891. redne Offer 11886, for Retrobulgson Act to 1878, is sæmgrådet ette for Valesam is comply with af portetrivent redoktøreres regarden parte storigt portetilerer and
	<ol> <li>Yes hits</li> <li>we want to have an end of hereiter</li> </ol>	
we are notified of your distantiglection holder the complete	an a' dae parson's sround day a' wark. Isijis for indiantsi, indireal or uchierge	ienfosioceninges or las i nichts, eind cur maxingen tability tot einy oper Mo

	Attachment 3 Tab 6						acted
		and Wing, LLCOPY	DATE	EMPLOYEE	ITEM		e 62 of 65 RATE AMOUNT
1.5% intere	est charge per month	added to all 30 day invoices.	01/07/11	Zhang, Rose Xiulian	Regular		
REMIT TO:	Kroll, Bec	ker & Wing LLC		0,			
	• P.O. Box 845510						
·	Boston, M	A 02284-5510					
ERMS:	NET DUE UPO	N 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 Corpora	ation					
	Dan Main						
	6 Liberty Land	e, West					
	Hampton, NH 03842						
Any question	ns: please call (8	00) 508-3863			•	FOTAL:	\$2,432.00



Redacted Page 63 of 65

0,7.	01	.2011	17:44	1
------	----	-------	-------	---

:04 NVS: EXCH/ZHANG@MRS

XPRESSIONS1

P: 01 / 01

# IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET Anaz Compared and Segmond, use the mean for fortune.

2. I was an extensive continues prompt construction of the COD-APA

KBW 1/7/1	8		25 hurtary and sont on Friday ankloight. r ( 00: 25: 50: 75) órdy
Client Information	Day	Dates (m/d)	Billable Time
Client Namo (print) (1. n. t.)	Saturday Sunday	, <i>I</i> , <i>I</i>	
Todd Diggins	Monday Tuesday	113	
Núdruss	Wednosday Thursday	15	
Chy. Stane, 24 / Jan 1970 M. WH	Friday	7 / 7 Total Tinje	····
Cient faiphaw	East (	morand (a 81	36) (313) (6779)
Client Approval	· KCW Fina	ncial Stating & P	ασταιτικής Ευτοβόγος

Into bears as about assuit and control (fore theory of days and bears that must) and the early performed a substanting to the local horsesting of Cherk. By signing the client original, we appoint the transmission has we are housed by the bears of ABW derivice gives right and a substantial form may be in table, if an user signatures has been early any second bears of bears with early the block about a book we get housed has been early the bears of bears of the signature and the second back, we are housed by the bears of the second back, we are housed by the transformer of the second about a second back. Supervisor Nama (print)

Supravisor Sajostar

de î î de or l'			•
	Se	Rive & Bar	all years
maulterics	Marrie (avent)		
ļ.	Cose	Kinlian	Zhang
unsultant s	Signature		

Loanthy that the days shown on bits time third, and correct and worse worked by the

# Conditions of Assignment

EVENT in second and the second state process processing to moder services on story process and under your supervision. If requireded, for each anyaged and so we services, we will give you an anatomicable the agreement, a Wark Schednie hat will used the interforms will another. The process have not assign and an anatomicable we will assign a well assign and an anatomicable to a services and and an anatomicable of the agreement, and an anatomicable of the anatomicable of the anatomicable of the anatomicable of the agreements. The anatomicable of the agreements are updated which Schednies and the second and the agreements of the agreement and and with second and the agreement and and an anatomic the agreement and the agreement agreement and the agreement ning are not autorized to sign fax folding, randor logal becapating opinions, randor of transport each or bejorizable instruments of states any fluor desiders any your visibility are not an each of the second states and fluor desiders any your visibility of the second states and fluor desiders any your visibility of the second states and fluor desiders and your visibility of the second states and fluor desiders and your visibility of the second states and fluor desiders and your visibility of the second states and the second states that would normally be made by eine of your divelors or officiers

:22. Yene for nervices will be described interch all advision to the agreement. Each protestimal will have a log of huma worked and proceed if the you would be court standards. We with be substituted to you wouldy and are the upon receipt. In the event you to any attitute have to suggpt any at our perfersationals, whether strengs of instructly, within tweese months following the terreleving of a solid contrast to you notes the appearant, you will bey us a characterian last in 25% of the curb of the terreleving unlicituded appropriate neurol componention. Any hours over 40 will be knowed to you at 1.5 times the regular hourty rate.

Underprise appropriate and the product of the produ

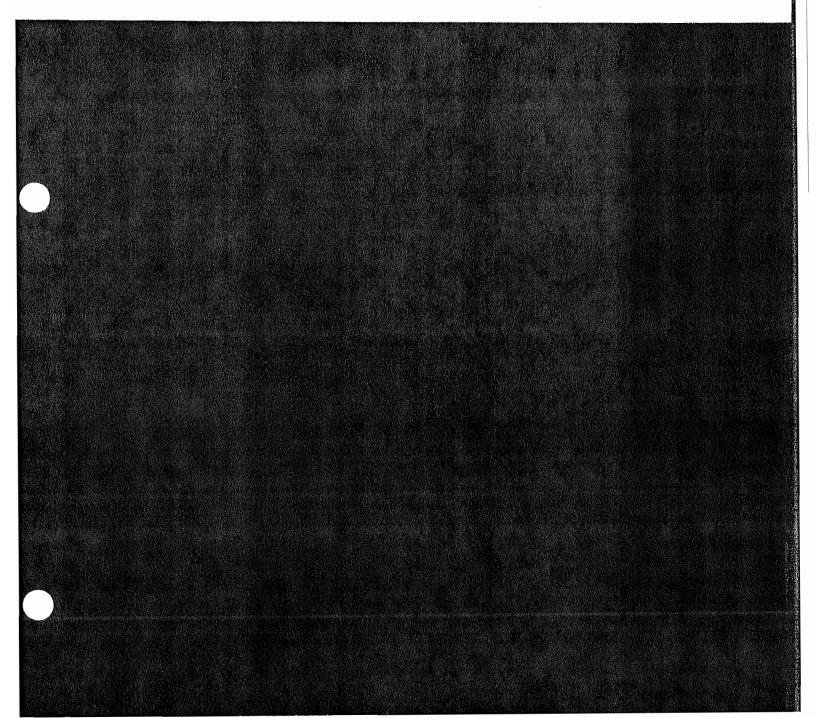
If for any reason you are devaluated with a protonocula action to you, we will immediately release that period and turning a representation or the period. If we are not set of the period of the peri

# 114 18 19 20 140-15

This latter religent the order oncording technoment of our organization and any mathematic meters or champes to bits spectrated read to it willing and strand a principal names of Xroll Boddy & Way, U.C. Ethod party new teaching this approximated with 30 party a nation

We appropriate the opportually to bard service to you and box forward to the successful completion of your projectly).

*	Attachment Tab 6						edacted
LIN / UKroll, Becker and Wing LLC Y			DATE	EMPLOYEE	ITEM		RATE AMOUNT
	1.5% interest charge per month added to all 30 day invoices. REMIT TO: Kroll, Becker & Wing LLC P.O. Box 845510		12/31/10	Zhang, Rose Xiulian	Regular		
10,00							
		LA 02284-5510					
.3RMS; CLIENT: PO#:	NET DUE UPC 50748	N RECEIPT OF INVOICE CONTRACT: 78289					
DEPT:	Primary						
INVOICE: DATE: POAMT:	860008941 1/4/2011	\$ USED: % USED:					
BRANCH:	KB-NH Temp	SUPERVISOR					
BILLED TO:	Unitil Corporation Dan Main 6 Liberty Lane, West Hampton, NH 03842						
Any question	ns: please call (8	300) 508-3863				TOTAL:	\$1,945.60



Attachment 3	
Tab 6	
Kroll, Becker and Wing, LL	.C

e.

# Redacted Page 65 of 65

30.12.2010 15:33:06

NVS: EXCH/ZHANG@MRS

. ....

# XPRESSIONS1 . . .

a construct

. . . . .... ....

P: 01 / 01 

5

. 12.,

13

÷

1

ż

- mining

IMPORTANT INFORMATION ABOUT COMPLETING AND FAXING YOUR TIME SHEET

KBW Week Ending Data (Frivay)	1 1		instant send and on Fill by manager	
produce date Construints	Enter lino	to nearest quarter hour	(.00; .25; .80; .75) only	
Client Nerne (unit)	( Сау	Dates (m/d)	Billable Time	
3 N N	Seturday	7		
Unitil	Sunday	1		:• • .
Supervisu	Munclay	12.027	• *	÷ *
Todd D:33:45	tuesday	121.28		
Address.	Wermesday	y.24.3.9	* • • •	
	Thursday	72/30		
ດສຸ, ຮັບສຸດ, 2ໄຄ	Friday	12131		
Hampton NH		11. C. 48		21 N
I was a second to the second s	1	Total Time	44444	
Cient Telepixmi	i i kan di	inicard to (8	()) ()	•
\$42.410.00.00.00.00.00.00.00.00.00.00.00.00.0		mennester		
Client Approval	SCHOP Frequ	eccil Statuly 3 10	ciuling Scipley in	
ו איז	July Lillie or Europic	ML CHRACEL SI	ng sha sha hani da	
a similarized to be test i viewough of either. Or skalling the short opposed, or des advantables (bit an see Grand to be bound of NINY parece as semantic or a marker spectrum that new to be effect. If no	34 (11) X	Sert	ast start at	
scip spractneni has have an another by the Divises have), with respect to the restore strated bases, me are assert by the carries of the association of the association of both hereau.		an energy of all any	<u>131</u>	
Supérvisen Name (prim)	Cuousultant's Namo	inclusi	"Thorse	
Todd Diggins	<u>, ()</u> *	Se Xima	A (Mary)	
Supervisor Signature	Consultant's Signa	turo		
and the second		and the second	mha i	
	Lossify that the Cove	theor on the light speel by	contect and wate search prover	
				Į.
Contraction's of An The service substrate to reaction of the contract of the service of the service of the service of the service of		r signaristan Transistor.	for each excuses will af our	· · ·
eccusion we are not attactioned to this arrestant to this second a block Schedule line will debit the	e the second is use the	zender. Ten Kornskrensen	n wê assen, tês trêtigale	
stati and metalation on the ungegeneous. The house chain has undergodouslooms, and the na an upacked Work Schwinde by molytograp an mondeus memoryst. Our parloas-onais wit particum st	રે હાલકોક અંગ્રિયો વિલ્બે કોવી	ik related to the protection bol	arcent the you chases and the	
shay to not authorized to sign tax network, rearies legal socializing opticities, herein at herein a the same that would normally be made by one of your discours of allows.	d cash scother notice (	ing weight which a claimer and	Padi (nushore du zari, delya) -	
List. Paga for reordent will be deeperbed in each addetunied in the provision. Each provessional w	a security a log of house v	ourand any provins of layous	nookly for your storestores. Bills	
l obstilling ynd yn sody trawd arll nij "thifwan rwyni sinh syn ora hyd ydrawn any ôd hailwyna ad llan maei'ne syn ywdar ad yn ac o canir a a laholaedrag anl i'r uniuniarnas all pulandah adarar n welwr.	sile of mudshe arry of	US HOURS KNON WOUR	CUACEA OF INPUTATION AND A DEPART	·. ·
andigipated aggregate amoust conversion. Any hours over 40 will be involved to you at 1	.5 thney the regular h	ouvių ratu.		
But names with the second part of the second state of the second state of the second state of the second part of the second state of the second s	bisl nos linxiers (u. Thin ensitive Onder 11228, u es spimply with us gava	ie Rehabilitation Act of 1913.	to there all are the visually the	; ; ;
(iii) iii) iii) iii) iii) iii) iii) iii	, we will not charpe you control demarks of Ros	u tex the test fill hours worked	by the person. We make no	
This laster reflects the online understanding between up of our engagement. Any modifications relations means of knot between What U.C. Ficker and your feedback bits an encount with 3	unsenusnepterne census b dävis nutivis:			
We approchate the opportunity to be of service to you and look to	nward in the success	ursi conshieranu ni korit birdi	BC1(S).	

Tab 6Unitil Service Corp Temp.

# Unitil Energy Systems Electric Rate Case DE 10-055

# Summary of Charges from Unitil Service Corp. Temp Time Charges

<u>Cost</u>	<u>Rate</u>	<u>Hours</u>	<u>Date</u>
			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



Batch: 102804670UPS
Requisition: 67274
Invoice: 11350
СНК

Ship To:

Bill To: Unitil Energy Systems

1 1 expenses incurred by Accion Group in June 2010

Tax Acct Num N 102000001820307

Invoice Total: \$5,325.44

\$5,325.44

\$5,325.44 EA

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:	m
Return Check to:	Payee
Voucher Month:	aug

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4670

8/24/2010

21 S. Fruit St, Ste 10 Concord, NH 03301-2429 Tel. 603-271-2431

Date: August 5, 2010

KAREN ASBURY			
A CONTRACTOR OF A CONTRACT			
6 LIBERTY LANE W			
HAMPTON, NH 03842			

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.

(010-081-70330000-406875 - CE#1005487 - ACCION)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

Invoice





тο:

うちしょう していたま うちばい なんかい たいま ちんかん ちんちょう ちょうちょう しょうしん しんかいしょう ひょうちょう ひょうちょう しょうしょう しょうしょう しょうしょう しょうしょう

NH Public Utilities Commission Business Office 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429

ļ				1.5		si i r s
1		Date		Invo	bice #	Ì
	6	30/201	0	on a	0-52	
	, pi	30/20	<u> </u>	20	0-02	1
•	1225	1. 1. 1. 1.			11.15	3

Professional Services	Hours	Rate	Amount
Re: Utility and/or Technical Consulting Services			
For Professional Services Rendered: June 2010			
Harold T. Judd Michael D. Gannate, Jr Researcher Súblotal Fees			
Administrative Expenses: Rostage Photocopies Telephone Subtotal Admin Expenses			
Travel Expenses - See attached Expense Report Michael Cannata, ur. Subtotal Travel Expenses			
NHPIC JULIALOR PRESION		TOTAL:	T \$15,924,87
	<u>1 - 28 - 23 - 23 - 23 - 23 - 23 - 23 - 23</u>	Payments/Cri Balance Due	

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

# Attachment 3 ` Tab 7

. ۲۰

.....

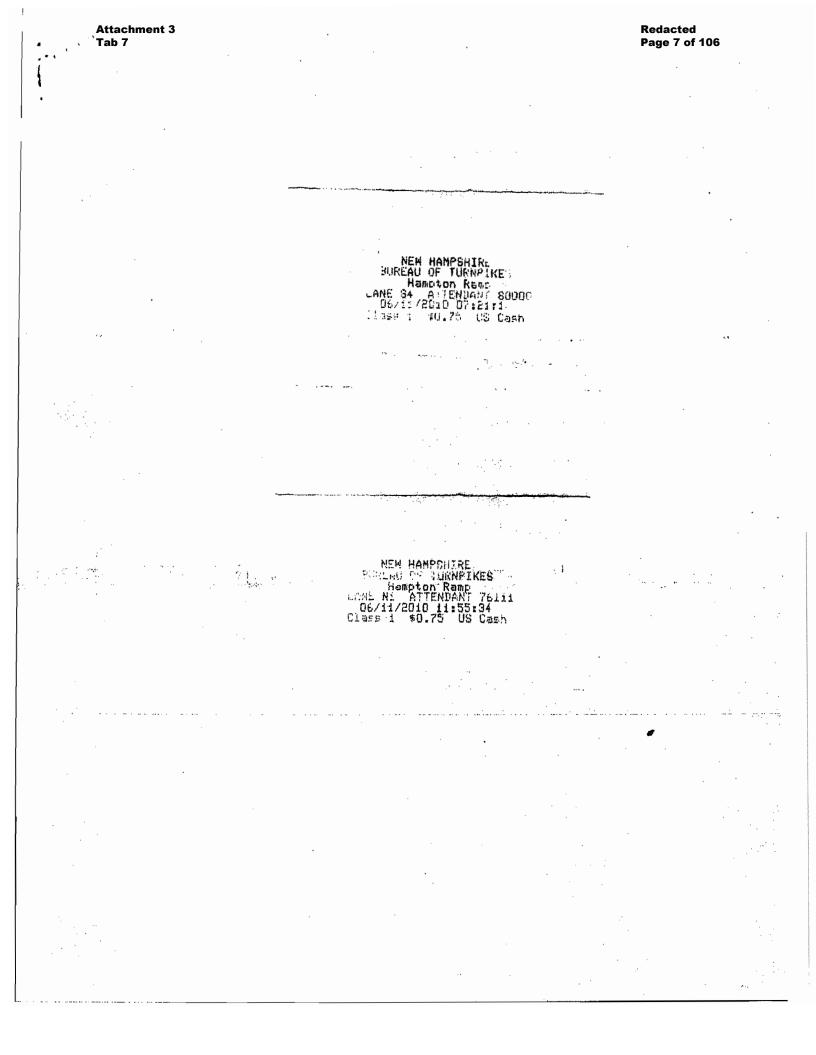
.

G/13         G/14         G/15         G/16         G/17         G/18         G/19           Sun         Mon         Tee         Wed         Thu         Fri         Sat         Tot           r Fare	ir Fare rain ental Car/Gas ersonal Auto odging er Diem (or) -Breakfast -Lunch	6/13	6/14	6/15	6/16	6/17 Thu		Project #:	6/13/10- NH-1P-C
6/13         6/14         6/15         6/16         6/17         6/18         6/19           Sun         Mon         Tac         Wed         Thu         Fri         Sat         To           ain	rain ental Car/Gas ersonal Auto odging er Diem (or) -Breakfast -Lunch -Dinner					Thu		6/19	Tot
Sun     Mon     Tac     Wed     Thu     Fri     Sat     Tot       ain	rain ental Car/Gas ersonal Auto odging er Diem (or) -Breakfast -Lunch -Dinner					Thu			
r Fare	rain ental Car/Gas ersonal Auto odging er Diem (or) -Breakfast -Lunch -Dinner	Sun 	Mon	Tue	Wed		Fri	Sat	
r rare	rain ental Car/Gas ersonal Auto odging er Diem (or) -Breakfast -Lunch -Dinner						-	1	2
intal Car/Gas   rsonal Auto   dging   r Diem (or)   -Breakfast   -Lunch   -Dinner   x/Telephone   Ils   xi/Bus   rking   sc. Supplies   fice Supplies   py Services   stage/Ex. Del.	ental Car/Gas ersonal Auto odging er Diem (or) -Breakfast -Lunch -Dinner		-1				-		
intal Car/Gas   rsonal Auto   dging   r Diem (or)   -Breakfast   -Lunch   -Dinner   x/Telephone   ils   xi/Bus   rking   isc. Supplies   fice Supplies   py Services   stage/Ex. Del.   ntal Ins.	ersonal Auto odging er Diem (or) -Breakfast -Lunch -Dinner						H		
dging   r Diem (or)   -Breakfast   -Lunch   -Dinner   x/Telephone   lls   xi/Bus   rking   sc. Supplies   fice Supplies   py Services   stage/Ex. Del.   antal Ins.	odging er Diem (or) -Breakfast -Lunch -Dinner								
r Diem (or) -Breakfast -Lunch -Dinner x/Telephone lls xi/Bus rking sc. Supplies fice Supplies py Services stage/Ex. Del. mtal Ins.	er Diem (or) -Breakfast -Lunch -Dinner								
r Diem (or) -Breakfast -Lunch -Dinner x/Telephone lls xi/Bus rking sc. Supplies fice Supplies py Services stage/Ex. Del. mtal Ins.	er Diem (or) -Breakfast -Lunch -Dinner								
-Breakfast	-Breakfast -Lunch -Dinner					,			
-Lunch       -Dinner         -Dinner       -Dinner         x/Telephone       -Dinner         ills       -Dinner         xi/Bus       -Dinner         xi/Bus       -Dinner         rking       -Dinner         sc. Supplies       -Dinner         fice Supplies       -Dinner         stage/Ex. Del.       -Dinner	-Lunch -Dinner					[	F		
-Dinner	-Dinner		·				Γ		
x/Telephone				1	-		H		
Ils   xi/Bus   rking   sc. Supplies   fice Supplies   py Services   stage/Ex. Del.							۲		
xi/Bus       rking       sc. Supplies       fice Supplies       py Services       stage/Ex. Del.							-		
rking sc. Supplies fice Supplies py Services stage/Ex. Del. stage Ins.							F		
sc. Supplies							1		
fice Supplies       py Services       stage/Ex. Del.       intal Ins.				· · · ·		·	ч		
py Services stage/Ex. Del.							-		
stage/Ex. Del.							-		
ntal Ins.							F		
							-		
TRIST 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.0						c .	F		
	tals:		······	÷		1.	L		
					·		$\sim$		
								IN N.	SA A
Sin non						(	hll	N. Co.	JOH
Alld. Contot	monal Auto Mileone De	te: \$0,50/mile						Signatur	CA #
sonal Auto Mileage Rate: \$0.50/mile	and a rest strate the	··· •••···					C	he	R
sonal Auto Mileage Rate: \$0.50/mile	ceipts attached							Approva	al
Anorthal	ceipis anached								
Americal	R#:								
ceipts attached Approval	cctg.:								

• ;

				y Expense	Incorporat Report			
Name:	Michael D Ca	annata Jr		J Depense			Week of:	6/27/10-6/30/1
			-	· .			Project #:	NH-1P-I
	6/27	6/28	6/29	6/30				
	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
Air Fare								\$ -
Train								\$ -
Rental Car/Gas								\$ -
Personal Auto		\$						
Lodging								
Per Diem (or)								
-Breakfast								
-Lunch								
-Dinner								
Fax/Telephone								
Tólls								
Taxi/Bus								
Parking								
Misc. Supplies								
Office Supplies								
Copy Services								
Postage/Ex. Del.								
Dental Ins.								
Totals:	ç	\$						
Explanation of Charg	jes:	Te						
Personal Auto Milea					-		Signatu	
					-		Approv	

Acctg .:



# 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	

. . .

## Attachment 3 Tab 7

CHAIRMAN Thomas B. Getz

COMMISSIONERS Clifton C. Below Amy L. Ignatius

EXECUTIVE DIRECTOR AND SECRETARY Debra A. Howland

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,

Silman Wohlie

Debbie Gilman Business Office

Enclosure:

Invoice #11350 Copy of Accion Invoice #2010-52





PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10 Concord, N.H. 03301-2429

THE STATE OF NEW HAMPSHIRE

Redacted Page 9 of 106

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH 1-800-735-2964

> Website: www.puc.nh.gov

913

S Unitil

Batch: 102804712UPS				
Requisition: 67674				
Invoice: 11354				
СНК				

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:		Requisit	ione	r:		1		
8/31/2	010		Megán W	Valla	ce				
Line Qty D	-			Тах	Acct Num	Allocation -	Dist. Amount		
&	etermine the a overall weigh ocket No. DE	appropriate cost ted cost of capite 10-055	of equity capital al for UES in	Ν	102000001820307	,	\$4,950.00	EA	\$4,950.00
		•					Invoice Total:		\$4,950.00
Invoice N	umber: 11	354	Invoice Amount:		\$4,950.00				_
Releasing Group:	9 N/	A				Receiving Gr	oup: N	/A	
Approvals		Karen Asbur	Y	_	8/31/2010				
AP Notes	3:								
Vouchere	ed by:	de							
Return C	heck to:	Payee							
Voucher	Month:	Sept							

Attachment 3 Tab 7

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

Redacted Page 11 of 106

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH 1-800-735-2964

> Website: www.puc.nh.gov

Reg # 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,

blie Silman

Debbie Gilman **Business Office** 

D <u>ECEVE</u> N SEP - 1 2010	D
ACCOUNTS PAYAE	LE

Enclosure:

Invoice #11354 Copy of JW Wilson Invoice

21 S. Fruit St, Ste 10 Concord, NH 03301-2429 Tel. 603-271-2431

Date: August 26, 2010

	10000	
•		

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.

and the second second

(010-081-90820000-407983 - CE#1007777 - JW Wilson)

# PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

Attachment 3 Tab 7

Allen G. Buckalew George L. Donkin Roger R. Rodriguez John W. Wilson

# 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 Redacted Page 13 of 106

# RECEIVED

AUG 0 9 2010

NH PUBLIC UTILITIES COMMISSION

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

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.

Time Worked by professional staff:

J. Wilson R. Rodriguez

Total Professional Services and

Period Covered by this Invoice:

PREVIOUS BALANCE BALANCE NOW DUE

BUL		
VENDOR		AMT
PO#	LINE#	
	LINE#	41552;3/0±10;345(0;00)
ACCOUNT		hierostation and a state of a state of a state
ACTIVITY		
ACCOUNT		«Internetional Contraction of the Association of
ACTIVITY		
ACCOUNT		
ACTIVITY		

1911 .

# J. W. WILSON & ASSOCIATES, INC.

# JOHN W. WILSON

HOURS WORKED

 PROJECT NO.
 DATES WORKED

 2925
 July 6, 2010

 July 7, 2010
 July 23, 2010

July 26, 2010

# TOTAL HOURS WORKED

DESCRIPTION OF WORK PERFORMED

Data requests.

Data requests.

Review responses.

Review responses.

# J. W. WILSON & ASSOCIATES, INC.

# DR. ROGER RODRIGUEZ

# PROJECT NO.

2925

DATES WORKED

HOURS WORKED

# DESCRIPTION OF WORK PERFORMED

July 7, 2010

July 6, 2010

July 28, 2010

TOTAL HOURS WORKED

Reviewed testimony and prepared data requests. Reviewed testimony and prepared data requests. Reviewed data responses.



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: Rec		Requis	equisitioner:					
9/	16/2010	Megan	Wal	lace				
Line Qt	y Description Expenses incurred by Accion ( 2010	Group in July	Tax N	Acct Num 102000001820307	Allocation A-W-C	Dist. Amount	Unit EA	<b>Sub</b> \$6,486.46
						Invoice Total:		\$6,486.46

Invoice Number:	11359	Invoice Amount:	\$6,486.46			
Releasing Group:	N/A			<b>Receiving Group:</b>	N/A	
Approvals:	1 - Karen	Asbury	9/16/2010			

AP Notes:	AP Notes:					
Vouchered by:	$\mathcal{F}$					
Return Check to:	Payee					
Voucher Month:	Sypt					

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4778 9/17/2010

Attachment 3 Tab 7 Redacted Page 16 of 106

21 S. Fruit St, Ste 10 Concord, NH 03301-2429 Tel. 603-271-2431

Date: September 14, 2010

KAREN ASBURY

6 LIBERTY LANE W
HAMPTON, NH 03842

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.

(010-081-70330000-406875 - CE#1005487 - ACCION)

# PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS



AUG 1 \$ 2010







NH Public Utilities Commission Business Office 21 S. Fruit Street, Suite 10 Concord, NH: 03301-2429

TO:

s,	A	2.7
s.	Pate 7	Invoice #
•		
Ċ.	3×5世纪》:土地创新地。	A STATE OF
ł.	7/31/2010	2010-83
Υ.	A. M. A.	

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			
dministrative Expenses ostage hotocopies jubtotal Admin Expenses			
ravel Expenses (Expense Report attached) lichael D. Cannata, Jr. Mileage Tolls			
Meals ubtotal Travel Expenses			
		TOTAL:	\$24,364,91
		Payments/Crec Balance Due	

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** 

4.

APPY'S PIZZA INC 1531 SLM DTREET MANCHESTER, MH 83184

583-668-1300

DETE 07/07/19

TTEN: 027 VISH SALE OP! 00 SC.7: XXXXXXXXXXX7553 EXF XXXX 5 

1. 1.

de la Ès DESCI 

Attachment 3

Tab 7

1.56.7

TOTA: :

at the second I AGREE TO PRY ASSOURT OTAL AMOUNT NUTROLAS TO SORD ISSUER AGREEMENT STALMANT ACREEMENT IF CREDIT VOUCHER)

STONETURE

TOC DOPP HERCHANT BOTTCH COPY COSTONES

Attachment 3 Redacted . 14 Tab 7 Page 20 of 106 Still In A Pinch Cafe 544/1404 2 Pilsbury Street Suite 102 MILANO'S PIZZA CONCORD, NEW HAMPSHIRE TEL: (603) 224-3419 07/29/2010 000000 0001 INV# 4113902 Closed to Cas 2 009 DATE\TIME: 7/ SERVER: Jeff STATION: 02 Boylan Soda-S Boylan Soda-S Stacy Pita Ch Full Italian-Full Mayor-Sa subtotal Tax GRAND TOTAL Amt Tendered Change due

CHAIRMAN Thomas B. Getz

COMMISSIONERS Clifton C. Below Amy L. Ignatius

EXECUTIVE DIRECTOR AND SECRETARY Debra A. Howland

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.

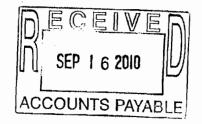
Very truly yours,

blie Silman

Debbie Gilman Business Office

Enclosure:

Invoice #11359 Copy of Accion Invoice #2010-63







PUBLIC UTILITIES COMMISSION

21 S. Fruit Street, Suite 10 Concord, N.H. 03301-2429 Redacted Page 21 of 106

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH 1-800-735-2964

> Website: www.puc.nh.gov



Ship To:

Bill To: Unitil Energy Systems

Batch: 102804872UPS
Requisition: 68996
Invoice: 11362
CHK

Ordered From: PUBLIC UTILITIES COMMISSION STATE OF NEW HAMPSHIRE

STATE OF NEW HAMPSHIRE 21 S FRUIT ST STE 10 CONCORD, NH 03301-2429

Order Da	ite:	Requis	itione	er:				
10/5/201	0	Megan	Walla	се				
	ption es incurred by J. W tes, Inc.	. Wilson &	Tax N 10	Acct Num 02000001820307	- Allocation A-W-C	Dist. A	mount Uni 650.00 EA	
						Invoice 1	rotal:	\$650.00
Invoice Number:	11362	Invoice Amount:	\$	650.00				
Releasing Group:	N/A			Re	eceiving G	roup:	N/A	
Approvals:	1 - Karen A	Asbury	1	0/5/2010				

AP Notes:	_
Vouchered by:	th
Return Check to:	Payee
Voucher Month:	Oct

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4872

10/6/2010

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 Redacted Page 23 of 106

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH 1-800-735-2964

> Website: www.puc.nh.gov

Reg# 68996 ma 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.

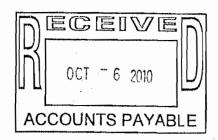
Very truly yours,

ebbie Sulman

Debbie Gilman Business Office

Enclosure:

Invoice #11362 Copy of JW Wilson Invoice



Redacted Page 24 of 106

21 S. Fruit St, Ste 10 Concord, NH 03301-2429 Tel. 603-271-2431

Date: September 22, 2010

 KAREN ASBURY

 6 LIBERTY LANE W

 HAMPTON, NH 03842

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.

(010-081-90820000-407983 - CE#1007777 - JW Wilson)

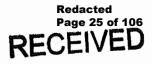
PLEASE ENCLOSE <u>DUPLICATE</u> WITH PAYMENT WITHIN 15 DAYS



Allen G. Buckalew George L. Donkin Roger R. Rodriguez John W. Wilson

# 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



SEP 1 7 2010

## NH PUBLIC UTILITIES COMMISSION

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

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 BALANCE NOW DUE

(as o

## Redacted Page 26 of 106

## 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.

2925

DATES WORKED

HOURS WORKED

## DESCRIPTION OF WORK PERFORMED

Review data responses.

August 10, 2010

Redacted Page 2705/8706 10/29

S Uni	itil		atch: 10280494 Requisition: 69 Invoice: 113	9619
Ship To:	Bill To: Unitil Energy Systems	[	СНК	
Ordered From: PUBLIC UTILITIES COMMISS 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 1 1 Expenses incurred by a 2010	Tax Acct Num Accion Group in August N 102000001820307		Dist. Amount Unit \$947.43 EA	<b>Sub</b> \$947.43
		In	voice Total:	\$947.43
		×		
	Invoice Amount: \$947.43	ecoluting Groups	N/A	
Releasing Group: N/A Approvals:		eceiving Group:	N/A	
Releasing Group: N/A Approvals:		eceiving Group:	N/A	
Releasing Group: N/A Approvals: 1 - Freder		eceiving Group:	N/A	· · · · · · · · · · · · · · · · · · ·
Releasing Group: N/A Approvals: <u>1 - Freder</u> AP Notes: Vouchered by:	R rick Stewart 10/21/2010	eceiving Group:	N/A	· ·
AP Notes:	R rick Stewart 10/21/2010	eceiving Group:	N/A	•

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4942

10/21/2010

CHAIRMAN Thomas B. Getz

COMMISSIONERS Clifton C. Below Amy L. Ignatius

EXECUTIVE DIRECTOR AND SECRETARY Debra A. Howland

## THE STATE OF NEW HAMPSHIRE



Redacted Page 28 of 106

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

Karen Asbury Unitil Energy Systems 6 Liberty Lane W Hampton NH 03842

	EC	E	V	IN
M	OCT	21	2010	U
AC	COUN	ITS	PAYA	BLE

Reg # 69619 MW 10/20/10

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,

Webbie Julman

Debbie Gilman **Business** Office

APPROVED FOR PAYMENT APPROVED FOR PAYMENT 10 20 00 00 182 03 07 4947.43 FALL 10-20-10 Enclosure:

Redacted Page 29 of 106

21 S. Fruit St, Ste 10 Concord, NH 03301-2429 Tel. 603-271-2431

Date: October 6, 2010

KAREN ASBURY\_\_\_\_

6 LIBERTY LANE W

HAMPTON, NH 03842

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.

(010-081-70330000-406875 - CE#1005487 - ACCION)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

INVOICE # 2010-68 - AUGUST 2010						
	Charge To≕ \$	ው ው ው ው <del>ው</del>	Ф	TOTALS \$	•	

NH Public Utilities Commission

21 S. Fruit Street, Suite 10

Concord, NH 03301-2429

Redacted Page 31 of 106





TO:

Business Office

RECEIVED

SEP 1 0 2010

NH PUBLIC

	A	
4	Date	Invoice #
i e		ILIACIOC M
2		Contra Charles Level
	8/31/2010	2010-68
ſ		2 4 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4

**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 Exp BUS. OFF.\_\_\_ DATE VENDOR REMIT AMT PO# LINE# LINE# ACCOUNT ACTIVITY ACCOUNT \$20.361.25 TOTAL: ACTIVITY ACCOUNT Payments/Credits \$0.00 ACTIVITY **Balance Due** TOTAL \$20,361.25

244 North Main Street • The Carriage House • Concord, NH 03301-5041 • Phone: 603-229-1644 • Fax: 603-225-4923 • email: edvisors@acciongroup.com

P5NH 2700.00

## Harold T. Judd Summary of Services - August Re: NH Public Utilities Commission Utility and Technical Consulting Services

DATE	ACTIVITY	TIBAE
4-Aug	Ibredrola complaint report	
5-Aug	Ibredrola complaint report	
17-Aug	Ibredroia complaint report	
19-Aug	lbredrola complaint report	
20-Aug	Ibredrola complaint report	
23-Aug	Connell coplaint report	
24-Aug	Connell coplaint report	
25-Aug	Connell coplaint report	

Redacted Page 33 of 106

## 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)

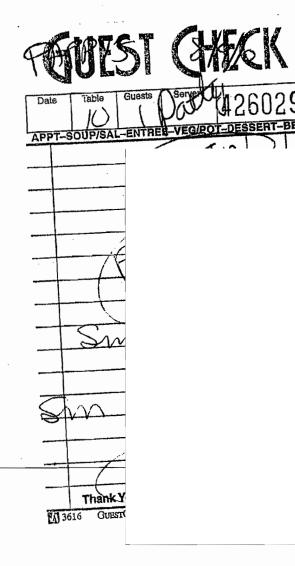
8/2 - Organize Materials, Prepare Data Request List.

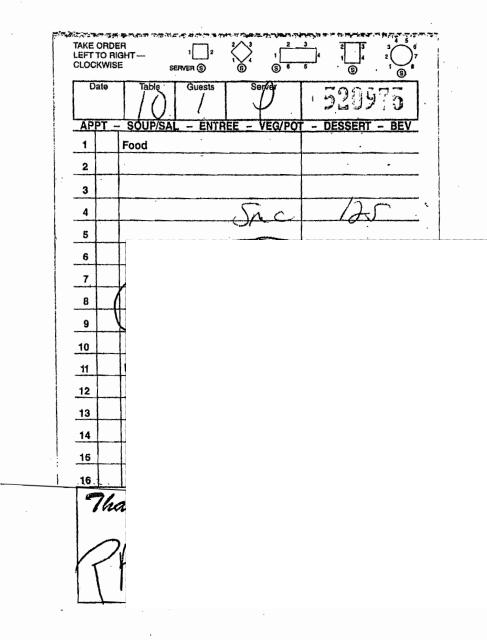
8/3 – Prepare Data Requests.

8/5 - Conference with S. Mullen.

## SUB TOTAL

TIME - GRAND TOTAL







Batch: 102804942UPS				
Requisition: 69620				
Invoice: Inv #11369				
СНК				

Ship To:

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 -- Allocation A-W-C **Dist. Amount Unit** Sub Line Qty Description Tax Acct Num 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 \$1,750.00 EA \$1,750.00 1 N 102000001820307 1

Invoice Total: \$1,750.00

Invoice Number: Inv #11369	Invoice Amount: \$1,750.00		
Releasing Group: N/A		<b>Receiving Group:</b>	N/A
Approvale			

ł	1	p	р	r	0	V	8	8	:	

1 - Frederick Stewart

10/21/2010

**Bill To:** 

Unitil Energy Systems

AP Notes:		
Vouchered by:	de	
<b>Return Check to:</b>	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



Keg# 69620 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 13, 2010

Attn: Karen Asbury Unitil Energy Systems 6 Liberty Lane W Hampton, NH 03842

ECEIVE OCT 2 1 2010 ACCOUNTS PAYABLE

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 Dilman

Debbie Gilman **Business Office** 

Enclosure:

Invoice #11369 Copy of JW Wilson Invoice

APPRIVED FOR PAYMENT 10 20 00 00 182 03 07 \$1,750.00 ANA 10-20-10

Redacted Page 38 of 106

21 S. Fruit St, Ste 10 Concord, NH 03301-2429 Tel. 603-271-2431

Date: October 13, 2010

KAREN ASBURY

6 LIBERTY LANE W

HAMPTON, NH 03842

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.

(010-081-90820000-407983 - CE#1007777 - JW Wilson)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS  $\checkmark$ 



Allen G. Buckalew George L. Donkin Roger R. Rodriguez John W. Wilson

## 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 Redacted Page 40 of 106

# RECEIVED

OCT 1 2 2010

## NH PUBLIC UTILITIES COMMISSION

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

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

Total Professional Services and

Period Covered by this Invoice:

PREVIOUS BALANCE BALANCE NOW DUE (as of 10/6/10)

\$650.00 \$2,400.00

Redacted Page 41 of 106

## J. W. WILSON & ASSOCIATES, INC.

## JOHN W. WILSON

HOURS WORKED

PROJECT NO.

DATES WORKED

DESCRIPTION OF WORK PERFORMED

Obtain data.

Obtain data.

2925 September 23, 2010

September 24, 2010

TOTAL HOURS WORKED



Batch: 102805050UPS			
Requisition: 70540			
Invoice: 11375			
СНК			

Ship To:

**Ordered From:** 

BUSINESS OFFICE 21 S FRUIT ST STE 10 CONCORD, NH 03301

STATE OF NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION Bill To: Unitil Energy Systems

**Order Date: Requisitioner:** 11/9/2010 Megan Wallace Allocation -------------Sub Line Qty Description **Dist. Amount Unit** A-W-C Tax Acct Num 1 Expenses incurred by Accion Group in N 10200001820307 \$3,779.18 EA \$3,779.18 1 September 2010 Invoice Total: \$3,779.18 Invoice Invoice Number: 11375 \$3,779.18 Amount: Releasing **Receiving Group:** N/A N/A Group: Approvals:

11/10/2010

1 - Frederick Stewart

AP Notes:	
Vouchered by:	d
<b>Return Check to:</b>	Payee
Voucher Month:	Nov

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=5050

11/10/2010

CHAIRMAN Thomas B. Getz

COMMISSIONERS Clifton C. Below Amy L. Ignatius

EXECUTIVE DIRECTOR AND SECRETARY Debra A. Howland

THE STATE OF NEW HAMPSHIRE



g# 70540

Tel. (603) 271-2431

Redacted

Page 43 of 106

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

November 1, 2010

Karen Asbury Unitil Energy Systems 6 Liberty Lane W Hampton NH 03842

NOV - 2010 ACCOUNTS PAYABLE

E(C)E

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,

- Dilman

Debbie Gilman **Business** Office

Enclosure:

Invoice #11375 Copy of Accion Invoice #2010-78

APPROVED FOR PAYMENT 10 20 00 00 182 03 07 \$ 3,779.18 F/LL 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	_
arge To=		
PSNH	4 S	
UNITIL BAY RING		

Q:\Business Office\CONTRACTS DEB\ACCION GROUP - 70330000\INV 2010-68 BREAKDOWN September 2010

Invoice





TO: NH Public Utilities Commission Business Office 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429

11 82

	م مينة المرجم التي يكن والمرجم التي وال
Date	Invoice #
9/30/2010	2010-78
and the state of the second	

Professional Servi	Ces	Hours	Rate	Amount
Re: Utility and/or Technical Consultin	ng Services			
For Professional Services Rendered:	September 2010			
Harold T. Judd Michael D. Cannata, Jr. Researcher Subtotal Fees				
Administrative Expenses: Postage Photocoples Felephone Subtotal Admin Expenses				
Travel Expenses - Michael Cannata, Mileage Lunches	h.			
Subtotal Travél Expenses	BUS OFF.	DATE PEMIT LINE# LINE#		
90:2143 0T(81100 50 44N			TOTAL: Payments/Crec Balance Due	\$29,275.11 lits \$0.00 \$29,275.11

244 North Main Street + The Carriage House + Concord, NH 03301 5041 + Phone: 503-229-1644 + Fax: 503-225-4923 + email: edvisors@acclongroup.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	
the second s	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	
	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** 

1.1

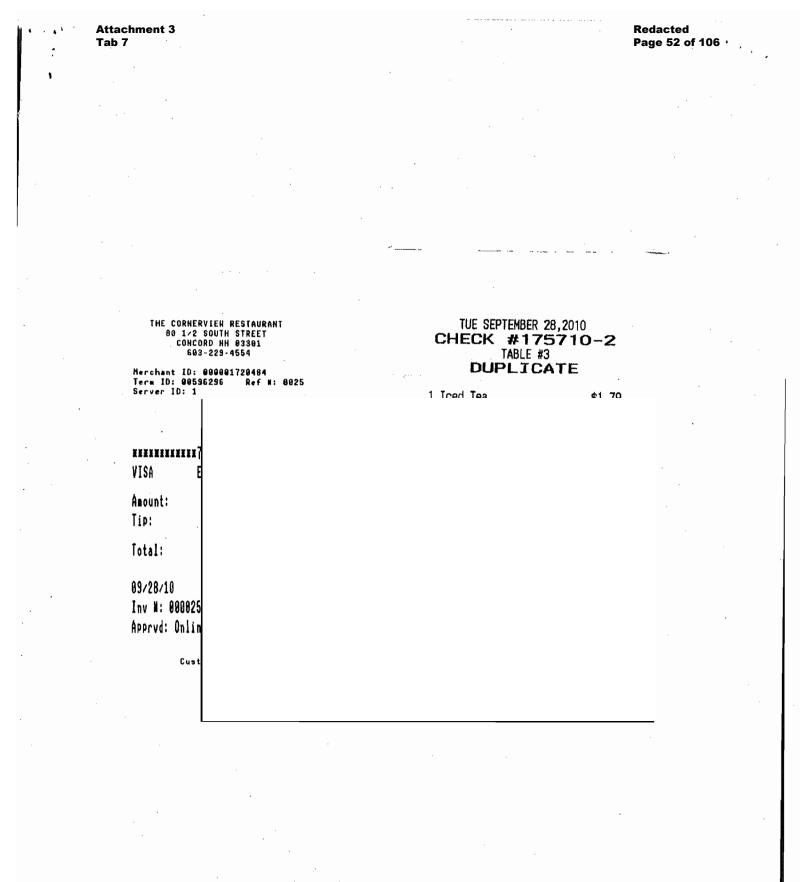
Redacted Page 51 of 106

## THU SEPTEMBER 9,2010 CHECK #172458-2 TABLE #2 DUPLICATE

Restaurant 80 1/2 South Street

THE CORNER VIEW

CUSTOMER COPY



SU	nitil			Batch: 1028 Requisition Invoice:	n: 71146 11382
Ship To:		<b>Bill To:</b> Unitil Energy Systems	Ĺ	СН	K
Ordered From: PUBLIC UTILITIES COI STATE OF NEW HAMF 21 S FRUIT ST STE 10 CONCORD, NH 03301	SHIRE				
Order Date:	Red	uisitioner:			
11/22/2010	Me	gan Wallace			
Line Qty Description 1 1 Expenses incur 2010	red by Accion Group in O	Tax Acct N ctober N 1020000018203		Dist. Amount \$5,692.39 Invoice Total:	
Invoice Number: 11	382 Invoic Amou	S5 692 39			<u> </u>
Releasing N/ Group: N/		· · ·	Receiving Gro	oup: N	/A
Approvals:	Karen Asbury	11/22/2010	· · · · · · · · · · · · · · · · · · ·		
AP Notes:					
Vouchered by:	d				
Return Check to:	Payee	· · · · · · · · · · · · · · · · · · ·			
Voucher Month:	Nov	,			
		· · ·			

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=5116

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 Redacted Page 54 of 106

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH 1-800-735-2964

> Website: www.puc.nh.gov



Karen Asbury Unitil Energy Systems 6 Liberty Lane W Hampton NH 03842

November 18, 2010

Reg# 71146

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

21 S. Fruit St, Ste 10 Concord, NH 03301-2429 Tel. 603-271-2431

Date: November 18, 2010

KAREN ASBURY

6 LIBERTY LANE W

HAMPTON, NH 03842

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.

(010-081-70330000-406875 - CE#1005487 - ACCION)

## PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

COP



Accion Group

TO:

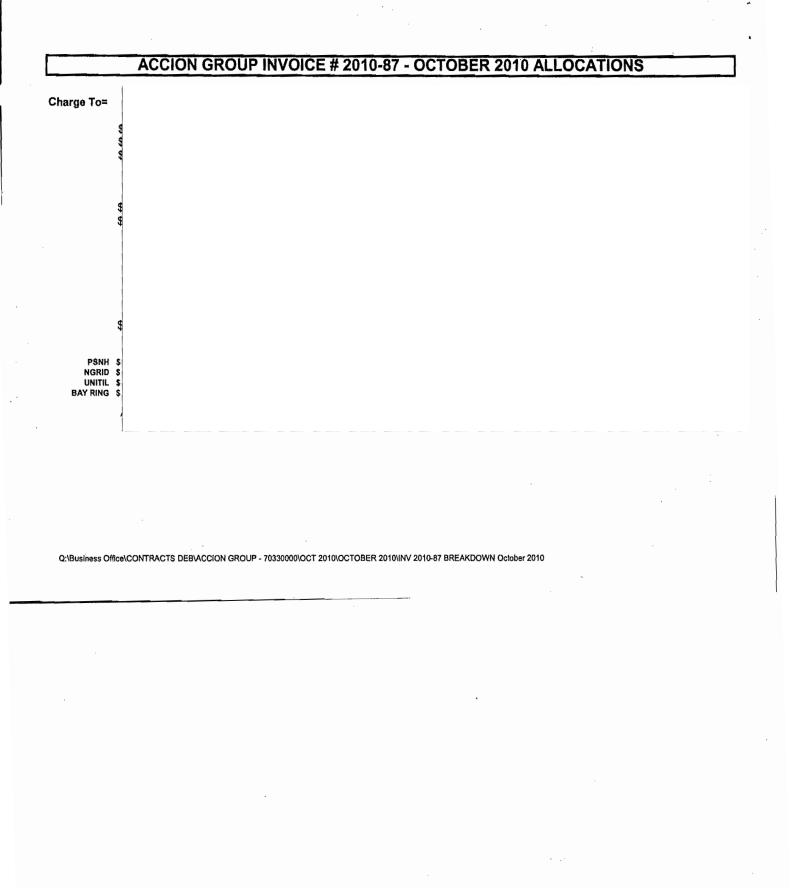
. . .

NH Public Utilities Commission Business Office 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429

ć					
ľ	Date		- In	voice	*
:			100		
ŝ	10/31/20	10	- 2	010-8	37
ģ					

Professional Services	Quantity	Rate	Amount
Re: Utility and/or Technical Consulting Services			
or Professional Services Rendered: October 2010	이가, 그는 고양한 가가 있는 것이다. 같은 그는 것은 것은 것이다. 같이 안 그렇게		
arold T. Judd			
lichael D. Cannata, Jr.			
Researcher			
ubtotal Fees			
xpenses:			
ostage			
hotocopies Illeage - Michael Cannata			
olis - Michael Cannata			
ubtotal Admin Expenses			
STICTHE OTISTOON SHEHN			
S S C L MG, U L IS LI IUN VI IGNN			
		TOTAL:	\$26,044.99
	<u>에 전국하게 생각 위험 상태</u> 강화했다. 것, 같은 것 및 역사 1999년 1999년		A CONTRACTOR OF
	이 가슴에 가슴 가슴 가슴 가슴 가슴 가슴 가슴?	Payments/Cre	ATA A A A A A A A A A A A A A A A A A A
		a ymenis/cie	dits \$0.00
		Balance Due	\$26,044.99

244 North Main Street • The Carriage House • Concord, NH 03301-5041 • Phone: 603-229-1644 • Fax: 603-225:4923 • email: advisors@acciongroup.com



K

### **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** 

#### 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

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

# 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

TIME - GRAND TOTAL

CHAIRMAN Thomas B. Getz

IMISSIONERS 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

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,

Debhie Dilmen

Debbie Gilman Business Office

Enclosure:

Invoice #11409 Copy of Accion Invoice #2010-105 Redacted Page 60 of 106

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH 1-800-735-2964

> Website: www.puc.nh.gov

Redacted Page 61 of 106

## 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

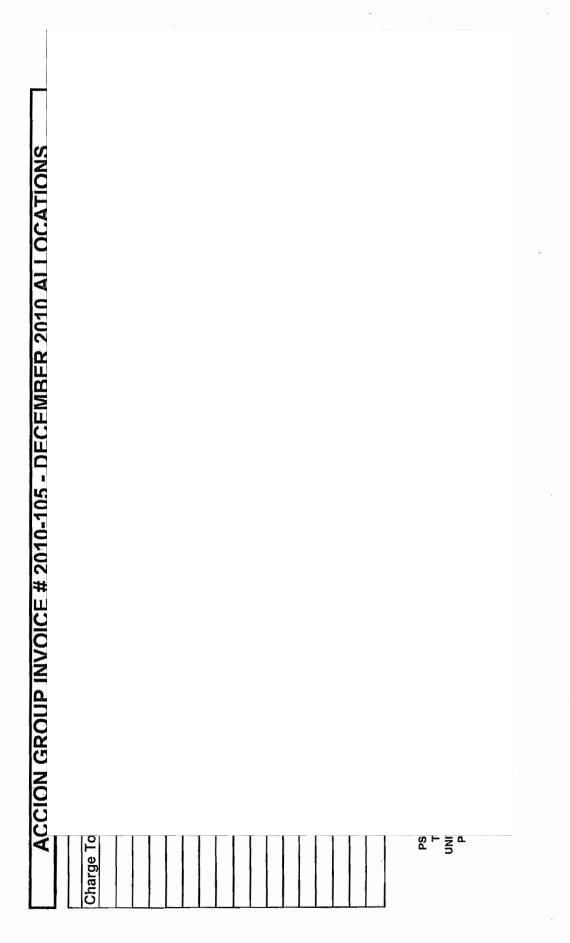
Return Payment To: PUBLIC UTILITIES COMMISSION ATTN: BUSINESS OFFICE

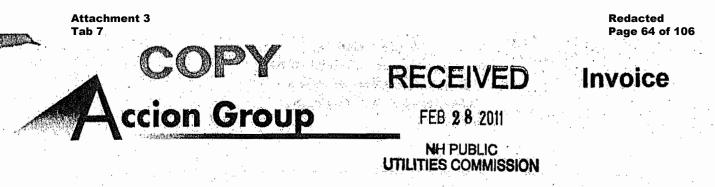
We are enclosing an invoice for your company's share of the expenses incurred by Accion Group, a firm contracted by the Commission. This is for work performed in the month of December 2010.

# Total Due \$3,095.67

(010-081-70330000-406875 - CE#1005487 - ACCION)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS





10.						
NH Public Utilities Commiss	ion			 Date	Invoice #	
Business Office		landa en antes Autoritados en antes		12/31/2010	2010-105	
21 S. Fruit Street, Suite 10	مرد با معد (دو معرف المعرف المعد -					
Concord, NH 03301-2429			and a second s	n a stand and a stand a Stand a stand a	tin, usul ter Leuro et: ``la e 'ta c	jen e J

TO

				,
Professional Services	Quantity	Rate	Amount	
Re: Utility and/or Technical Consulting Services				
For Professional Services	a più più propio da		an de la companya de La companya de la comp	
Harold T. Judd				
Michael D. Cannata, Jr.				
Rubtoțal Fees				
Administrative Expenses:				
Postage				
Photocopies				
Telephone				
Subtotal Admin Expenses				
Travel Expenses - See al Michael D. Cannata				
Mileage: 171 mi @ \$.5				
Meals: Lunch 12/8 &				
Subtotal Travel Expenses				
na shekara a ka shekara a ka shekara a Tan ka shekara a ƙwallon ƙafa ƙwallon ƙafa				
요즘 것 같아요. 그는 것 같은 것 같				· · ·
		TOTAL:	\$10,533.61	
		Payments/Cre	dits \$0.00	
		Balance Due	\$10,533.61	SM
	and the second			7

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

1. 1. 13

÷.,

DATE	ACTIVITY	
12/2/2010	DE 10-055 - Data Request responses	
12/3/2010	DE 10-058 <sup>2</sup> Data Request responses	
12/14/2010	DE 10-121 - Data response review	
12/16/2010	DE-121 - Data response review and edit	

5/2 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 RECIOVERY 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 1 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 REVI 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, N&H.

SUB TOTAL

#### **TIME - GRAND TOTAL**

•

1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 -		In		lternatives,	1 14	ted			1
Name:	Michael D Ca	nnata Ir	Week	ly Expense	Report		Week of:	12/19/	120-12/25/10
							Project #:	NH-41	>
	12/19	12/20	12/21	12/22	12/23	12/24	12/25	٦	
	Sun	Mon	Tue	Wed	Thu	Fri	Sat		Total
Air Fare								\$	• ·
Train							I	¢	
Rental Car/Gas									
Personal Auto									
Lodging			-						
Per Diem (or)			1						
-Breakfast									
-Lunch			-						
-Dinner									
Fax/Telephone									
Tolls									
Taxi/Bus									
Parking									
Misc. Supplies									
Office Supplies									
Copy Services									
Postage/Ex. Del.									
Dental Ins.									
Totals:	\$ -	<u>\$</u> -	<b>\$</b> -	.5					
Explanation of Charg	ges:	Technical Conf	erence in Conc	ord, 1911.			Total:	\$	26.00
Personal Auto Milea	ge Rate: \$0.50/mi	le			۵	Ú	Appr Appr	J.	EL.
Receipts attached	<ul> <li>A second statement of the second secon</li></ul>				lage strategy and		under and		

.

ER #; Acctg.;

114-14-14-14-14-14-14-14-14-14-14-14-14-		In	novative A	lternatives,	Incorpora	ited			I I.M.
			Week	ly Expense l	Report				
Name:	Michael D Car	nnata Jr		•			Week of:	12/5/	10-12/11/10
			***				Project #:	NH-5	U
	F			T		1			
	12/5 Sun	12/6 Mon	12/7 Tue	12/8 Wed	12/9 Thu	12/10 Fri	12/11 Sat	_	Total
Air Fare		<u>, , , , , , , , , , , , , , , , , , , </u>	140		1.114		341	S	
Train								\$	
Rental Car/Gas			<u> </u>				+	S	
Personal Auto	· ·			† '					
Lodging				1					
Per Diem (or)	Print and a second second second			╉					
-Breakfast	······	· · · · ·		†					
-Lunch			1	t					
-Dinner	÷ ,			t					
Fax/Telephone		· · · ·		+					
Tolls				†					
Taxi/Bus			- 	1					
Parking				†					
Misc. Supplies		·		†					
Office Supplies			-	Ť					
Copy Services				Ť					
Postage/Ex. Del.	equinae dis banque sense sense			†					
Dental Ins.				Ť					
Totals:	\$ -	\$ -	`\$ -	t					
	annin martin de			-					
Explanation of Charg	ies:	Technical Con	ference in Conc	ord NH.					
Explanation of one E			Cannata, T. Fran				Total:	\$	77.75
									Concentration and a second
						$\cap$		1	~10
						Oft	Inhle	lan .	DAL.
Personal Auto Milear	a Rata CA CAL	<b>a</b> .					Signal	<u>LULI</u>	son_
i ersenat Anto Mulcai	çο ιοριο, φυτου(ΠΠ 	•				2	A A	2	
Receipts attached							Appro	Ri	
ER #: Acctg.:	ER#:								

4

I						
			·		*	
		•		مند سنيدر، وبور	• · · • ·	
مېرىكىمىدىرە بىرەرتەر 2.5 م مېرىكىمىدىرە بىرەرتەر 2.5 م	ى يې يې د بالاندې مېرسېد د	· .				
VES	> SM TF MDC				(n	
THE CC 80 1	DRNERVIEN RESTAURANT 9 1-2 SOUTH STREET 56 CONCORD NH 03301 56 603-229-4554	) ) ) 	CUECK	CEMBER 8,20 #18783 TABLE #8 PLICATE		
	ID: 000801720484 00536296 Ref. #: 0025		2 L Cup NE C		\$5.50	
Server 1					A7 E0	
XXXXXXXX VISA						
Amount: Tip:						
Total:						
12/08/10						
Inv H: 0						
Apprvd:						
1911						
	· · · ·		×			

,

		In	novative A		
Name:	Michael D Ca	innata Ir	Week	ly Expense	Report
Name:	Michael D Ca		-		
		10%	10/7	1040	12/0
	12/5 Sun	12/6 Mon	2/7 Tue	12/8 Wed	12/9 Thu
Air Fare					
Train				1	-
Rental Car/Gas				-	****
Personal Auto					
Lodging				1	
Per Diem (or)	······································				
-Breakfas		-			
-Lunch					
-Dinner			•		
Fax/Telephone	·	· ·			
Tolls		· .			
Taxi/Bus					
Parking		· .			
Misc. Supplies				1	
Office Supplies				· · · ·	1
Copy Services					
Postage/Ex. Del.					
Dental Ins.	s -	\$ -	\$ -	\$ -	\$.
Totals:	5 -	3 -	- ¢	\$	

ER #: Acctg.:

### The Red Blazer Restaurant 72 Manchester St Concord NH 03301 6032244101

Server: Coco Table 408/1 Guests: 1	12/10/2010 12:25 PM
Order Type: Order	#60001
Pepperoni Pizza PEPFLR GREEN ONIONS MUSHROOMS Lemonade	11.24
2 Items	
Subtota] Tax	13.23 1.19
Total	14.42

Balance Due

14.4\_

## The Red Blazer Restaurant 72 Manchester St Concord NH 03301 6032244101

Crossings

Server: Coco	DOB	12/10/2010
12:26 PM		12/10/2010
Table 408/1	•	6/60001

VISA 6291457 Card #XXXXXXXXXXX7853 Magnetic card present: CANNATA MICHAEL Approval: 06081C

Amount: \$ 14.42 + Tip: \_\_\_ 3,00 \$ 17,42 = Total: \_\_\_\_ Ŵ

Customer Coop

۷

123



Batch: 102805131UPS Requisition: 71164 Invoice: 11384 CHK

Ship To:

Ordered From: PUBLIC UTILITIES COMMISSION STATE OF NEW HAMPSHIRE 21 S FRUIT ST STE 10 CONCORD, NH 03301-2429

		Reguisitio	one	r:				
		Megan Wa	alla	ce				
					Allocation			
Line Qty	Description	· 1	Гах	Acct Num	A-W-C	Dist. Amount	Unit	Sub
11	Expenses incurred by J. W. Wilson Associates, Inc. in determining the a cost of equity capital and the overal cost of capital for UES Docket #DE	appropriate I weighted	N	102000001820307		\$18,150.00	EA	\$18,150.00
						Invoice Total:		\$18,150.00

Bill To:

Unitil Energy Systems

Invoice Num	<b>ber:</b> 11384	Invoice Amount:	\$18,150.00			
Releasing Group:	N/A			Receiving Group:	N/A	
Approvals:	1 - Karen A	sbury	11/23/2010			

AP Notes:	
Vouchered by:	tw
<b>Return Check to:</b>	Payee
Voucher Month:	Nov

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=5131

11/29/2010

CHAIRMAN Thomas B. Getz

COMMISSIONERS Clifton C. Below Amy L. Ignatius

EXECUTIVE DIRECTOR AND SECRETARY Debra A. Howland

### THE STATE OF NEW HAMPSHIRE

Reg# 71164 mw 11/23/10

Redacted Page 74 of 106

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

November 18, 2010

Attn: Karen Asbury Unitil Energy Systems 6 Liberty Lane W Hampton, NH 03842

NOV 2 3 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

Redacted Page 75 of 106

## 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

ALLEN G. BUCKALEW

GEORGE L. DONKIN

JOHN W. WILSON

ROGER R. RODRIGUEZ

## 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

Redacted Page 76 of 106 REC

NOV 1 2 2010

NH PUBLIC UTILITIES COMMISSION

UTILITY REGULATION ANTITRUST ECONOMICS **TELECOMMUNICATIONS** NATURAL GAS INSURANCE RATES INTERNATIONAL TRADE VALUATION & DAMAGES ACCOUNTING

2925

INVOICE

November 5, 2010

Receivable From:

New Hampshire Public Utilities Commission REF: 21 South Fruit Street Suite 10 Concord, New Hampshire 03301-2429

Attn: ChristiAne Mason

## 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 PREVIOUS BALANCE (as of \$0.00

BALANCE NOW DUE

11/5/10)



### J. W. WILSON & ASSOCIATES, INC.

### JOHN W. WILSON

HOURS WORKED

PROJECT NO.

## DATES WORKED

## DESCRIPTION OF WORK PERFORMED

Work on DCF studies. Work on DCF studies.

Work on DCF studies.

Work on DCF studies.

Complete exhibits.

Complete exhibits.

Draft testimony.

Draft testimony.

## 2925

## -----

October 18, 2010 October 19, 2010 October 20, 2010 October 21, 2010 October 24, 2010 October 25, 2010 October 26, 2010

October 27, 2010

TOTAL HOURS WORKED

## J. W. WILSON & ASSOCIATES, INC.

Attachment 3 Tab 7

. . .

## DR. ROGER RODRIGUEZ

PROJECT NO.	DATES WORKED H	IOURS 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.
тс	OTAL HOURS WORKED		

,ICa	Т	• ]	• 1
63	Jn	TÍ	
1 A A	ノ凰凰		

Ship To:

Bill To: Unitil Energy Systems

Batch: 102805302UPS
Requisition: 72889
Invoice: 11388
СНК

Ordered From: PUBLIC UTILITIES COMMISSION STATE OF NEW HAMPSHIRE 21 S FRUIT ST STE 10 CONCORD, NH 03301-2429

Adda bata

<u> </u>	er Date	•	Requisit	ioneri						
12/	23/2010	)	Megan V	Vallace	e					
Line Qty 1 1	Expenses Associates cost of equ	ion Incurred by J. W. V s, Inc. in determinin ity capital and the ital for UES Docke	g the appropriate overall weighted	Tax N 1	Acct Num 02000001820307		A-W-C	Dist. Amo \$4,85		\$4,850.00
			· .					Invoice To	al:	\$4,850.00
Invoice Number		11388	Invoice Amount:	\$	4,850.00					
Releasi Group:	ng	N/A				Receiv	ing Grou	up:	N/A	
Approv	als:	1 - Frederick	Stewart	1	2/23/2010			- 		

AP Notes:	
Vouchered by:	J~
Return Check to:	Payee
Voucher Month:	Der

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=5302

12/28/2010

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

Redacted Page 80 of 106

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH 1-800-735-2964

> Website: www.puc.nh.gov

Reg # 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,

Deblie Lilmon

Debbie Gilman **Business Office** 

Enclosure:

Invoice #11388 Copy of JW Wilson Invoice

APPROVED FOR PAYMENT 10 x0 00 00 182 0307 \$ 4,850.00

M 12-23-10

21 S. Fruit St, Ste 10 Concord, NH 03301-2429 Tel. 603-271-2431

Date: December 21, 2010

KAREN ASBURY

6 LIBERTY LANE W

HAMPTON, NH 03842

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.

(010-081-90820000-407983 - CE#1007777 - JW Wilson)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

COP

ALLEN G. BUCKALEW **GEORGE L. DONKIN** ROGER R. RODRIGUEZ JOHN W. WILSON

## 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

> 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

Attn: Ms. Debbie Gilman

2925

REF:

#### 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:

Period Covered by this Invoice:

November 2010

PREVIOUS BALANCE BALANCE NOW DUE

(as of 12/15/10)

\$0.00 \$4,850.00

\$4,850.00

BUS. OFF.		
VENDOR	 REMIT	AMT
PO#	 LINE#	
. —	 LINE#	
ACCOUNT	 to and the second se	
ACTIVITY		
ACCOUNT_	 	
ACTIVITY		
ACCOUNT	 	
ACTIVITY		
TOTAL		

Redacted Page 82 of 106 NHPUC DEC20'10 PM12:07

### J. W. WILSON & ASSOCIATES, INC.

#### JOHN W. WILSON

HOURS WORKED

PROJECT NO.

2925

DATES WORKED November 1, 2010

November 2, 2010

November 4, 2010

November 5, 2010

TOTAL HOURS WORKED

DESCRIPTION OF WORK PERFORMED

Prepare testimony.

Prepare testimony.

Prepare testimony.

Prepare testimony.

### J. W. WILSON & ASSOCIATES, INC.

### DR. ROGER RODRIGUEZ

PROJECT NO.

2925

DATES WORKED

HOURS WORKED

## DESCRIPTION OF WORK PERFORMED

Prepare cost of capital exhibits. Prepare cost of capital exhibits. Prepare cost of capital exhibits. Prepare cost of capital exhibits.

November 8, 2010

November 4, 2010

November 5, 2010

November 9, 2010

TOTAL HOURS WORKED

CHAIRMAN Thomas B. Getz

COMMISSIONERS Clifton C. Below Amy L. Ignatius

EXECUTIVE DIRECTOR AND SECRETARY Debra A. Howland

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,

Jeblie Gilman

Debbie Gilman **Business** Office

Enclosure:

Invoice #11393 Copy of Accion Invoice #2010-97

APPROVED FOR PAYMENT & 533934 10 20 0000 1820307 \$ 533934 10 20 0000 1820307 \$ 533934 1-14-11

ECOLUN

ACCOUNTS PAYABLE

JAN

Redacted Page 84 of 106

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

THE STATE OF NEW HAMPSHIRE

Reg # 73954 MW 1/14/11

# ACCION GROUP INVOICE # 2010-97 - NOVEMBER 2010 ALLOCATIONS

7,396.84

Charge To=	UES	TDS	BAY RING	
				\$

Q:\Business Office\CONTRACTS DEB\ACCION GROUP + 70330000\NOV 2010\INV 2010-97 BREAKDOWN Nov 2010

Redacted Page 86 of 106

## 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)









# TO:

NH Public Utilities Commission Business Office 21 S. Fruit Street, Suite 10 Concord, NH 03301-2429

٠,			1
	Date	Invoice #	
,	STARL STRANGER	184 8 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	Ż
	11/30/2010	2010-97	ļ
j I			

Professional Services	Quantity	Rate	Amount
Re: Utility and/or Technical Consulting Services			Amount
For Professional Service's Rendered: November 2010			
larold T. Judd Aichael D. Cannata, Jr.		· · · · · · · · · · · · · · · · · · ·	
Researcher - 85 Subtotal Fees			
dministrative Expenses: ostage			
hotocopies elephone			
ubtotal Admin Expenses			
ravel Expenses - Mileage - M. Cannata 11/12/10: 52 mil. @ \$.50			
ubtotal Travel Expenses			
		TOTAL:	\$7,396 84
BOTE HE OT GOODE ON HIN		Payments/Credi	
		Balance Due	\$7,396.84

244 North Main Street • The Carriage House • Concord, NH 03301-5041 • Phone: 603-229-1644 • Fax: 603-225-4923 • email: advisors@acclongroup.com

## INNOVATIVE ALTERNATIVES, INC.

#### Redacted Page 88 of 106

## **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	<u> </u>
11/04/10	Review and edit testimony, DE-055	<b> </b>
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	<b> </b>
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	T
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	

Redacted Page 90 of 106

Spine	T	•	ø	
ÊD	JN	JI.		the A Teleford

Batch: 102805430UPS Requisition: 74396 Invoice: 11397 CHK

Ship To:

.

**Ordered From:** 

PUBLIC UTILITIES COMMISSION

Bill To: Unitil Energy Systems

STATE OF NEW HAMPSHIRE 21 S FRUIT ST STE 10 CONCORD, NH 03301-2429								
Order Da	e:	Requisitioner:						
1/25/2011		Megan Wallace		ace				
	•	Wilson & Assoclates	Tax N	Acct Nun 10200000182030		Dist. An	10000 Un 00.00 E/	
						Invoice To	otal:	\$500.00
Invoice Number:	11397	Involcə Amount:		\$500.00				
Releasing Group:	N/A				Receiving Gro	oup:	N/A	
Approvals:	1 - Karen A	sbury		1/25/2011				

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

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=5430

1/26/2011

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

Redacted Page 91 of 106

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH 1-800-735-2964

> Website: www.puc.nh.gov

Reg # 74396 ma 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.

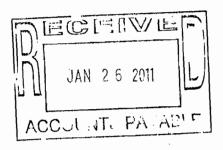
Very truly yours,

Debbie Gulmen

Debbie Gilman Business Office

Enclosure:

Invoice #11397 Copy of JW Wilson Invoice



21 S. Fruit St, Ste 10 Concord, NH 03301-2429 Tel. 603-271-2431

AND DAMAGE STATES

Date: January 19, 2011

KAREN ASBURY
6 LIBERTY LANE W
HAMPTON, NH 03842

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.

(010-081-90820000-407983 -- CE#1007777 -- JW Wilson)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS



Allen G. Buckalew George L. Donkin Roger R. Rodriguez John W. Wilson

# 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

> 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

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:

Period Covered by this Invoice:

December 2010

\$0.00 \$500.00

\$500.00

PREVIOUS BALANCE BALANCE NOW DUE (as of 1/11/11)

NHPUC JAN18'ILL PAL2:43

Redacted Page 93 of 106

J. W. WILSON & ASSOCIATES, INC.

#### JOHN W. WILSON

PROJECT NO.

2925

DATES WORKED December 1, 2011 HOURS WORKED

DESCRIPTION OF WORK PERFORMED

Discovery.

TOTAL HOURS WORKED

CHAIRMAN Thomas B. Getz

MISSIONERS Curton 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

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,

chhie Silman

Debbie Gilman Business Office

Enclosure:

Invoice #11404 Copy of Accion Invoice #2011-003 Redacted Page 95 of 106

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH 1-800-735-2964

> Website: www.puc.nh.gov

#### 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

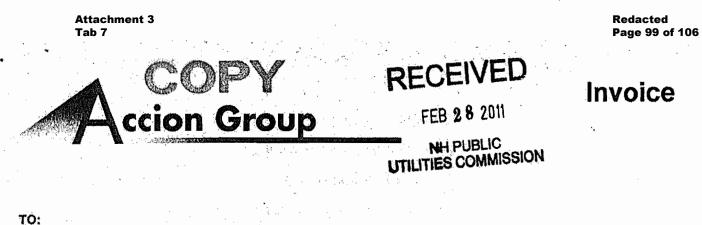
(010-081-70330000-406875 - CE#1005487 - ACCION)

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

# ACCION GROUP INVOICE # 2011-003 - JANUARY 2011 ALLOCATIONS \$ Ф θ \$ \$ PSNH NGRID UNITIL Charge To=

Q:\Business Office\CONTRACTS DEB\ACCION GROUP - 70330000\INV 2011-003 BREAKDOWN January 2011

Attachment 3 Tab 7



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
e: Utility and/or Technical Consulting Services			
or Professional Services Rendered: January 2011			and the states of the second
arold T, Judd nael D. Cannata, Jr.			
ubtotal Fees			
dministrative Expenses: ostage hotocopies			
ubtotal Admin Expenses			
ravel Expenses - See attached Expense Report Michael D. Cannata, Jr.			
ubtotal Travel Expenses			
		TOTAL:	\$5,988.41
		Payments/Cre Balance Due	edits <u>\$0.00</u> \$5,988.41

244 North Main Street • The Carriage House • Concord, NH 03301-5041 • Phone: 603-229-1644 • Fax: 603-225-4923 • email: advisors@acciongroup.com

16R10

>

#### **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 RECXOVERY 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 RECXOVERY CHARGE (DOCK 1/17 - Review and Organize Material for Hearing. 1/18 - Hearing in Concord, NH.

SUB TOTAL

0

#### 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

.

	······································	]		Alternatives		ited		
		•	We	ekly Expense	Report			· ·
Name:	Michael D Ca	annata Jr					Week of:	1/2/11-1/8/11
							Project #:	NH-1-NG
	1/2	1/3	1/4	1/5	1/6	1/7	1/8	-
	Sun	Моп	Тис	Wed	Thu	Fri	Sat	Total
Air Fare	1				1		1	
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:	s -	\$ -	s					
Explanation of Charg	yes:	Meeting wit						
			Customer C	omplaint			Total:	<u>\$ 115.00</u>
								1
Personal Auto Milea	ze Rate: \$0.50/m	ilc				July -	f L sjerjatu	Jubb.
							hac	h
Receipts attached		ter and the second s					Аррго	4

ER #: Acctg.:

.

ortolen ar ar typ

#### 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	<b>:</b> \$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 . .

٠

· · · · · · · · · · · · · · · · · · ·									
		In	novative Al		-	ted			
<b>N</b> 1	Mahad D	I	Weekl	y Expense )	Report			1/16/11-1/22	2/11
Name:	Michael D (	annata Jr	-				Week of:	NH-4-P	211
							Project #:	INTI	
	1/16	1/17	1/18	1/19	1/20	1/21	1/22		
	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total	
Air Fare								-	-
Train	<u> </u>								-
Rental Car/Gas				· · ·				\$	-
Personal Auto			\$						
Lodging		*							
Per Diem (or)									
-Breakfast	t								
-Lunch	1								
-Dinner	C .								
Fax/Telephone									
Tolls									
Taxi/Bus									
Parking									
Misc. Supplies									
Office Supplies		+·							
Copy Services									
Postage/Ex. Del.									
Dental Ins.	\$ -	\$ -	5						
Totals:	- ¢								
Explanation of Char	ges:	Technical Cont	ference in Cionco	ard, NH.			Total:	<b>\$</b> . 26	.00
							* *******	C L L	
						~			
					Ľ		Da	71	,
Personal Auto Milea	ge Rate: \$0.50/	mile	•			MYU	- All	sj	
Receipts attached							Approv		

ER #: Acctg.:

·····	<del></del>		munut dama.		h					H		<i>i</i>	
		In	novative A	lterna	atives,	Inc	orpora	ted					
	•		Week	dy Exp	oense .	Rep	ort						
Name:	Michael D (	Cannata Jr	-				· ·			Week o		-	/11-1/22/11
	4									Project	#:	NH-	5-U
	1/16	1/17	1/18	1.	/19		1/20		1/21	1/	22	٦	
F	Sun	Mon	Tue	W	Ved		Thu		Fri	S	at		Total
Air Fare										R		\$	
Train												2	-
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 Char	ges:	Settlement Co	nference in Cio	ncord, N	H (19th)								
		Lunch for S. N	fullen and M.	Cannata (	19th)					Total:		\$	108.32
		Settlement (	Conference i	n Conce	ord, NH	I (20	th).						
		Lunch for S	. Mullen, M.	. Cannat	ta, G. S	wins	ki (20th)		·				
								./	7.	1.1	7		Λ
	Chill bouts the												
Personal Auto Milea	ge Rate: \$0,50	/mile								7si	gnatur	° A	
									2	mo	Ľ	1/	<u></u>
Receipts attached										A	рргоча	1	

ER #: Acctg.: 111

TOTAL

· • • • • •

#### WED JANUARY 19,2011 CHECK #194441-4 TABLE #4 DUPLICATE

Iced Tea L Cup NE Chowder		\$1.79 \$2.75 \$7.50
L Türkey Club		
L Chz Burger Club		\$7.50
Add Bacon		\$1.00
Tapioca Pudding		\$2.79
Soda		\$1.99
Item Count		б
SUB-TOTAL	:	\$25.32
TAX	1	\$2.28
1610		·

Time: 13:43 2 CUSTOMERS

\$27.60

#### THANK YOU PLEASE COME AGAIN

YOU HAVE BEEN SERVED BY : Dale

SM+MOC UES

THE CORNERVIEW RESTAURANT 80 1/2 SOUTH STREET Concord NH 03301 603-229-4554

herchant ID: 809801720484 Term ID: 80595296 Ref #: 0027 Server ID: 1

#### Sale

	853
VISA	ntry Nethod: Swiped
Asount:	\$ 27.60
Tip:	\$ 5.40
Total:	<u>&amp;33.∞</u>
81/19/11	12:33:25
Inv 1: 00002	Appr Code: 89801C
Apprvd: Onlin	ne Batch#: 000115

Customer Copy

ä

FOC \$1.75 \$3.00 \$6.75 \$1.19 \$6.95 54.75 \$52,00 \$25,68 Salad-SandTarrChkHalf\* @ \$4.75 \$ DATE\TIME: 1/20/2011 12:31:32 PM S S I \$6.95 Full Italian-SandItalianFull\* 1 \$6.75 \$3,00 In a Pinch Cafe 146 Pleasant Street Concord, NH 03301 603-226-2272 080 51.13 'ull Panini-Full Mayor\* Boylan-Tea-Skinny-Soda Pita Chips-Taste good-1. Surinaler small cake-sm cake\* 计按规策说为自由机道实施保持和 INV# 18950802 Closed to Cash SERVER: cathy STATION: 02 Half Chicken Amt Tendered Change due GRAND TOTAL SUBTOTAL 83

Tab 8



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 Allocation -Line Qty Description Acct Num A-W-C **Dist. Amount Unit** Tax Sub 1 Transcript of Hearing on May 7, 2010, UES 1 N 10200001820307 \$162.40 EA \$162.40 Rate Case

> 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:	du
Return Check to:	Payee
Voucher Month:	Ine

and the second	Page 2 of
(1) The second s second second s second second s second second second second second sec	INVOICE
Steven E. Pa	itnaude, LCR
	veil Avenue
	Hampshire 03303 Email: spatnaude@tds.net
	sman. spunuuue (ujus nei
	Ship to: Gary Epler, Esq.
	Unitil Energy Systems
	6 Liberty Lane West Hampton, NH 03842
	INVOICE NO .: 2010-080
REPTG : Unitil Service Corp.	DATE: 06-04-10
	TERMS: Net 30 days DUE DATE: 07-05-10
SHIP DATE: 06-03-10 SHIPPED V	DUE DATE: 07-05-10 1A: Priority Mail (under separate cover)
DOCKET NO.: DE 10-055 UNITIL SER Notice of Intent to File Ra	
Notice of Intent to File Ra (Prehearing conference)	
Notice of Intent to File Ra	ite Schedules.
Notice of Intent to File Ra (Probearing conference) SPR VICES PROVIDED:	ite Schedules.
Notice of Intent to File Ra (Prehearing.conference) SINR VICES PROVIDED: Originst and 2 copies of a 10-page transcrip conference held on May 7, 2010, including a	nte Schedules.
Notice of Intent to File Ra (Presearing conference) SERVICES PROVIDED; Original and 2 copies of a 10-page transcrip	nte Schedules.
Notice of Intent to File Ra (Prehearing conference) SINR VICES PROVIDED: Originst and 2 copies of a 10-page transcrip conference held on May 7, 2010, including a and disk with copy >	ite Schedules.  pt of the prehearing attendance fee \$ 157.50
Notice of Intent to File Ra (Prekearing conference) STRVICES PROVIDED: Original and 2 copies of a 10-page transcrip conference held on May 7, 2010, including a and disk with copy > {Original/Copy delivered to PUC/OCA on	ite Schedules.  pt of the prehearing attendance fee \$ 157.50
Notice of Intent to File Ra (Prehearing conference) SINR VICES PROVIDED: Originst and 2 copies of a 10-page transcrip conference held on May 7, 2010, including a and disk with copy >	ite Schedules.  pt of the prehearing attendance fee \$ 157.50
Notice of Intent to File Ra (Prekearing conference) STRVICES PROVIDED: Original and 2 copies of a 10-page transcrip conference held on May 7, 2010, including a and disk with copy > {Original/Copy delivered to PUC/OCA on	nte Schedules. pt of the prehearing attendance fee \$ 157:50 \$ 157:50
Notice of Intent to File Ra (Prekearing conference) STRVICES PROVIDED: Original and 2 copies of a 10-page transcrip conference held on May 7, 2010, including a and disk with copy > {Original/Copy delivered to PUC/OCA on	attendance fee SUBTOTAL = \$ 157.50
Notice of Intent to File Ra (Pressearing conference) SHR VICES PROVIDEN: Original and 2 copies of a 10-page transcription conference held on May 7, 2010, including a and disk with copy > (Original/Copy delivered to PUC/OCA on DECEDVE JUN - 9 2010	ate Schedules. <b>pf of the prehearing</b> attendance fee <b>\$ 157.50</b> <b>\$ 157.50</b> <b>\$ 157.50</b> <b>\$ HIPPING = \$ 157.50</b> <b>\$ 4.90</b>
Notice of Intent to File Ra (Prebearing conference) SERVICES PROVIDED: Original and 2 copies of a 10-page transcrip conference held on May 7, 2010, including a and disk with copy > {Original/Copy delivered to PUC/OCA on DECENVE	attendance fee SUBTOTAL = \$ 157.50
Notice of Intent to File Ra (Pressearing conference) SHR VICES PROVIDEN: Original and 2 copies of a 10-page transcription conference held on May 7, 2010, including a and disk with copy > (Original/Copy delivered to PUC/OCA on DECEDVE JUN - 9 2010	AMOUNT pt of the prehearing attendance fee subtottal = \$ 157.50 SUBTOTAL = \$ 157.50 SHIPPING = \$ 4.90 TOTAL DUE = \$ 162.40
Notice of Intent to File Ra (Prebearing conference) SBR VICES PROVIDED: Original and 2 copies of a 10-page transcript conference held on May 7, 2010, including a and disk with copy > (Original/Copy delivered to PUC/OCA on DECEDVE JUN - 9 2010 ACCOUNTS PAYABLE Please detach bottom portion at perforation and	AMQUNT pt of the prehearing attendance fee \$ 157.50 \$ 157.50 \$ 157.50 \$ 157.50 \$ 4.90 TOTAL DUE = \$ 162.40 AMQUNT
Notice of Intent to File Ra (Prebearing conference) SERVICES PROVIDED: Original and 2 copies of a 10-page transcrip conference held on May 7, 2010, including a and disk with copy > (Original/Copy delivered to PUC/OCA on DECEDVE JUN -9 2010 ACCOUNTS PAYABLE Please detach hottom portion at perforation and (Make check payable to: Steven E. Po	AMQUNT pt of the prehearing attendance fee r5/25/10} SUBTOTAL = SUBTOTAL = SHIPPING = TOTAL DUE = S 157.50 S 4.90 S 162.40 Leturn with payment AMQUNT
Notice of Intent to File Ra (Prebearing conference) SERVICES PROVIDED: Original and 2 copies of a 10-page transcrip conference held on May 7, 2010, including a and disk with copy > (Original/Copy delivered to PUC/OCA on DECEDVE JUN -9 2010 ACCOUNTS PAYABLE Please detach hottom portion at perforation and (Make check payable to: Steven E. Po	AMQUNT pt of the prehearing attendance fee 15/25/10} SUBTOTAL = SUBTOTAL = SUBTOTAL = SHIPPING = TOTAL DUE = S 157.50 S 4.90 S 162.40 Leturn with payment Amount: \$ 162.40

ţ

4

.

# Page 2-9-63-14

CO TI	• ] •					Batch	10280462	5UPS
SU	nm					Red	quisition: 66	398
				-		Inv	oice: 2010-	034
Ship To:		Bill .	r.				CHK	
Ship TO.				y Systems				
		01111	2,1019,	, c) otomic				
Ordered From: STEVEN E PATNAUDE 12 KENEVAL AVE BOSCAWEN, NH 0330	•							
Order Date:		Requis	itione	r:				
7/28/2010				cArthur				
					Allocation -			
Line Qty Description 1 1 Inv 2010-034			Tax N	Acct Nur 10200000182030	n A-W-C	Dist	\$230.65 EA	<b>Sub</b> \$230.65
						Invoid	æ Total:	\$230.68
Invoice Number: 20	10-034	Invoice Amount:		\$230.65				
Releasing N/ Group:	A				Receiving Gr	oup:	N/A	
Approvals: 1	Gary Epler			8/10/2010	1			
AP Notes: Transcr	iption costs	s/rate case			]			
Vouchered by:	dw							
Return Check to:	Payee				7			
Voucher Month:	Que	1						

	Attacment 3 Tab 8		DECHIED
			INVOICE JUL 2 6 LUIU
		Steven E. Patr	naude, LCR BY:
		12 Keneval A	lvenue
		Boscawen, New Han Phone (603)796-2596 Emai	
		1 Hone (003)/70-2370 Emu	in spannanae arabiner
		Energy Systems	Ship to: Gary Epler, Esq. Unitil Energy Systems 6 Liberty Lane West Hampton, NH 03842
		<b>601, 561</b> , 03842-1720	
			INVOICE NO.: 2010-034
	REPTG.:	Jnitil Service Corp.	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 SERVIC Notice of Intent to File Rate S (Hearing regarding temporary	chedules.
	SERVICES PI	OVIDED:	AMOUNT
	Original and 2 temporary rates and disk with c	opies of a <b>21-page transcript</b> of held on <b>June 10, 2010</b> , includin py >	f the hearing regarding g attendance fee
• • • •			\$ 225.75
and the second	{Original/Cop	delivered to PUC/OCA on 6/2	
		AUG ( )	$\begin{array}{c} \text{SUBTOTAL} = \\ \text{SHIPPING} = \end{array} \qquad \qquad$
			<b>TOTAL DUE = \$</b> 4.90
			\$ 230.65
	<u>Please remove be</u>	ttom portion and return with payn	nent
	( <b>Make check p</b> Invoice No. 201	yable to: Steven E. Patna	ude, LCR)
<u> </u>	0 00 01	0001820307	m-28-2010 66398

Tab 9



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

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

Batch: 122804795UPS
Requisition: 68360
Invoice: AK310080008
СНК

Ordered From: IKON OFFICE SOLUTIONS IMS EASTERN DISTRICT - AK3 PO BOX 532545 ATLANTA, GA 30353-2545

Order Date: Requis		sition	ier:				
9/21/2010	Megan	Wal	lace				
Line Qty Description 1 1 Services provid Rate Cases	ed on both the FGE & UES	Tax         Acct Num           N         200000001820334           200000001820335         102000001820307		Allocation A-W-C	Dist. Amount Unit \$739.36 EA \$1,095.27 \$1,291.48		<b>Sub</b> \$3,126.11
				_	Invoice Tota	•	\$3,126.1
Invoice Al Number:	(310080008 Amount:		\$3,126.11			,	
Releasing N/A Group:		Receiving Group: N/A					
Approvals: 1	- Frederick Stewart		9/21/2010		_		
AP Notes:							
Vouchered by:	U						
Return Check to:	Payee						
Voucher Month:	Sept						

http://webops.unitil.com/ups/batch\_reg\_report.asp?batch=4795 9/22/2010

Reg# 68360 mw 9/21/10

**INVOICE** 

**Document Efficiency** At Work."

Attachment 3

Tab 9

A INCOM COMPANY

IKON Office Solutions -Phone: (978) 659-1065 Federal ID: 230334400

IMS 5299 N New England Fax: (978) 659-1085

BILL TO: **Unitil Service Corporation** 6 Liberty Lane HAMPTON, NH 03842

AK310080008
08/30/2010
09/29/2010
Net 30 Days
AK3-000D
81907

Redacted

Page 2 of 13

Page | of |

SHIP TO: **Unitil Service Corporation** 6 Liberty Lane

HAMPTON, NH 03842

Price using:	STANDARD Pr	ice		Attn: Jane Mart	in				
Reference / Case #     Reference 2       April 2010 Rate Case Copying Work     April 2010 Rate Case On Site Labor       Sales Order     Order Date     Ordered By		Reference 3			Account Manager				
		ng Work	April 2010 Rate Case On Site Labor	August 2010 Rate Case Work			House Account		
		Date C	Drdered By	Quantity	Unit Price			Extension	
SO-1008-00			ane Martin - Unitil Serice Corporation			_			
*6203	STS Scan Proj	ect Labor	only	1.00	606.0000	UES		606.00	
*6174	Prints with Ass	sembly		1.00	685.4800	VES	KC.	685.48	
*6304	STP Misc Of	her		1.00	1,834.6300	PGE	RC	1,834.63	

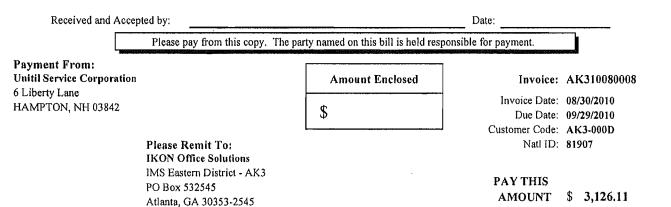
APPROVED FOR PAYMENT

1020 00 00 182 0307 \$ 1291.48 2000000 182 0334 739.36 2000000 182 0335 4095.27 \$ 1095.27 \$ 3,126.11



Please Pay From This Invoice	Taxable Sales:	0.00
Customer's duly authorized signature below is an agreement that the above-described work,	Sales Tax:	0.00
project or deliverable has been received and accepted by Customer and Customer hereby	* Non-Taxable:	3,126.11
agrees that such work, project or deliverable is complete and satisfactory for all purposes.	Postage:	0.00
Customer assures payment of this invoice when due. Interest at the rate of the lesser of	Delivery:	0.00
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.	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



,	Attachment	3
	Tab 9	
	•	

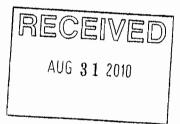
•

.



BOS - Boston, MA Document Efficiency At Work: Customer Billing Summary							Page 1 of 1 08/26/2010		
A RECONT CONFERENCE									
IMS-N NEW ENGLAND									
	Revenue Type:	IMS-N NEW ENGLAND PETE LANGERIN Not Inter-Company			Order Date: DueDate:	08/26/2010 08/31/2010	8:55		
	Client Ref 2: Client Ref 3:	PX9 UNITEL RATE CASE FILING Standard Intercompany Discount [ 0	0.00 % ]						
			Dure Driben						
	Vended Work:								
Final	Checked Work:	······································							
P-Co	de Product Family LS Digital		Quantity	Std. Price	Unit Price	Amount	_		
806 4002 4071 4070 4009 1036 701	Image Conversion (Basic PD Image Conversion (MS Offic E-OCR E-Label Endorsement CD - Master Burn CD - Duplication (per CD) Bookmark/Hyperlink		6,062.00 162.00 6,224.00 1,029.00 2.00 7.00 504.00	0.0200 0.0600 0.0500 0.0150 15.0000 10.0000 0.2500	0.0200 0.0600 0.0500 15.0000 10.0000 0.2500	\$121.24 \$9.72 \$311.20 \$15.44 \$30.00 \$70.00 \$126.00	2 ) 4 )		
727	Technical Services (hr)		2.00	100.0000	100.0000	\$200.00			
Final	Checked Work:			Product F	amily Total:	\$883.60	)		
P-Co	de Product Family Trad. LDS	3	Quantity	Std. Price	Unit Price	Amount			
637 729 589 621	Tabs (Custom) Prints w/o Assembly Color 8.5x11 (Letter) Copies Binder - 2"		1,044.00 12,258.00 72.00 36.00	0.2000 0.0350 0.3500 8.0000	0.2000 0.0350 0.3500 8.0000	\$208.80 \$429.00 \$25.20 \$288.00	3 )		
				Product F	amily Total:	\$951.03	3		
				Gr	and Total:	\$1,834.6	3		
	Signature:			Date:					
	APPROVE RE	JECT (Circle one)							
	Reason:								

Attachment 3 Tab 9				UE	Redacted Rat Page 4 of 13
Document Efficiency At Work:*		- Boston, N Billing Su			Page   of   04/20/2010
	IMS-N NI	EW ENGL	ÁND		
SO-1004-0449 Ordered By: Revenue Type: InterCompany:	IMS-N NEW ENGLAND Unitil Not Inter-Company				Date: 04/16/2010 Date: 04/23/2010 15:05
Client Ref 1: Client Ref 2: Client Ref 3:	SMALL FORMAT BW Unitil Standard Intercompany Discount	[ 0.00 % ]			
Commission: Vended Work:	LOCAL	Dave Driben			
Final Checked Work:					
P-Code Product Family Graphics1971B&W Copies Bond - 8.5x111929Labor: Finishing - Handtime1959Typesetting	(hr)	Quantity 12,048.00 2.00 47.00	Std. Price 0.0350 30.0000 1.0000 Product F	Unit Price 0.0350 30.0000 1.0000 2 amily Total:	Amount \$421.68 \$60.00 \$47.00 \$528.68
Final Checked Work:					
P-Code Product Family Trad. LDS	· · · · · · · · · · · · · · · · · · ·	Quantity 784.00	Std. Price 0.2000	Unit Price	Amount \$156,80
637 Tabs (Custom)		784.00		amily Total:	\$156.80
				and Total:	\$685.48
Signature:			Date:		-
	JECT (Circle one)			,	



Redacted Page 5 of 13

# Pricing- revised 4/7/10



#### **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. Each volume consisting of roughly 300 pages with 50 custom printed tabs per 3 Binder Set. 1. ... 2. Each volume to be put into a binder provided by Unitil on April 15th

Cover and Spine inserts provided by Unitil (please provide a few extra just in case) by April 15th; 900 impressions and 50 tabs inserted into three binders: reproduced 28 times

**Total counts** 

3.

4

25,200 b/w Impressions (estimate)

1,400 Tabs

50 custom tab typesettings.

84 Customer provided binders

NILBOHELL JOUER Porte NILBOHELL JOUER # 035 FINN 8 0415 to 8 035 FINN 8 0415 to 8 Black and white impression cost # \$ 035/impression  $\frac{44}{2}$  882

\$1.00 per Master Tab #50100 Typeset:

\$.20/Tab #280.0 Tab Printing:

Labor for Cover and Spine inserts: \$30/hour- Guaranteed not to exceed 2 hours.  ${\it \#60}^{\,, D}$ 

P/U & Delivery: No Charge

Estimated Total \$1272.00

WHIN

~115



Attachment 3

Tab 9



#### A RICOH COMPANY

**Document Efficiency** 

At Work.

KON

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. HOOPH Job scope is to reproduce three volumes of binders printed all black and white and single sided Each volume consisting of roughly 300 pages with 52 custom printed tabs per volume. 50 公十 2. Each volume to be put into a 3 inch binder. 3. 900 impressions and 166 tabs with 3 binders reproduced 28 times 50 Total counts: 25,200 b/w impressions (estimate) 4.968 Tabs 1400 GO 466 custom tab typesettings 84 3" binders unit will private 84 color page inserts (binder covers) + 3pines - uniti will prinde. gl. 035/impresson Black and white impression cost = \$-046/impression Typeset: \$1.00 per Master Tab Tab Printing: \$,20/Tab \$8,00/Binder with will provide the 3"Binder: 2"binder: \$6.00/Binder Binder (Color Cover Insert)为子p小化 \$35/Cover Insert -> unitil will proval the spinet cover

P/U & Delivery: No Charge to insert No Opine Insert Included

4/7/0 Jon.

Please relise our quote as discussed per our prone conversation today. MX She Martin

608-773-6469

Tab 9 Page 7 of 13 Pricing **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. Each volume consisting of roughly 300 pages with 52 custom printed tabs per volume. Both 2 Each volume to be put into a 3 inch binder. 3. 900 impressions and 156 tabs with 8 binders reproduced 28 times Total counts 25,200 b/w impressions (estimate) 4.368 Tabs 1400 tabs Total about 50 Der book-1 het 156 custom tab typesettings 50 PCr per tom per y ultillo 310pm 84 3" binders Unit Will advide 84 color page inserts (binder covers) + & Spirus ,035 H 882 Black and white impression cost = \$.045/impression  $\beta_{1/34}$ ,  $\infty$  Labor + Production Typeset: \$1 00 per Master Tab \$ 50 00 based on # of tabs 2012 50 Tab Printing: \$ 20/Tab \$ 2 x0.0 meed on total # of tabs (50 x 2 800 25 = 140) To 3"Binder: \$8.00/Binder Unit) will Proude \$ 0.00 2"binder: \$6,00/Binder >> 80.00 S. general de la c 30 00 per hour Cover + same 2m (Color Cover Insert): \$.35/Cover P/U & Delivery No Charge Total = \$1524 00 \$1272.00 mature: Julle MA No Spine Incent Included s 4-7-10

Redacted

Attachment 3

#### Attachment 3 . Orderb Gonfirmation - Regulatory Copy Project

### Martin, Jane

From:	Martin, Jane
Sent:	Monday, April 12, 2010 8:38 AM
То:	'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

# **IKON** I Litovation Solutions<sup>SM</sup>

Where Litigation Meets Innovation

This e-mail may contain material that is confidential, privileged and/or attorney work product for the sole use of the intended recipient. Any review, reliance or distribution by others or forwarding without express permission is strictly prohibited. If you are not the intended recipient, please contact the sender and delete all copies.

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

#### Attachment 3 Tab 9 . 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

# **BOS** - Boston, MA

Redacted UES RAPHyce(1000)(13

Order Date: 04/15/2010

DueDate: 04/30/2010 19:00:

Page 1 of 1

Document Efficiency At Work:

04/16/2010

# **Customer Billing Summary**

# **IMS-N NEW ENGLAND**

Revenue Type:	IMS-N NEW ENGLAND JANE MARTIN On-Sites Not Inter-Company
Job Description:	ON-SITE JOB
Client Ref 1:	
	On-Site Copy Labor
Client Ref 3:	
Priced At:	Standard Intercompany Discount [ 0.00 % ]

Commission:

LOCAL

REJECT

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
		C	Grand Total:	\$606.00

(Circle one)

Signature:

Date:

APPROVE

Reason:

RECEIVED AUG 31 2010 4

#### 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 | <u>TPerry@IKON.com</u>

# IKON | Litovation Solutions SM

Where Litigation Meets Innovation

This e-mail may contain material that is confidential, privileged and/or attorney work product for the sole use of the intended recipient. Any review, reliance or distribution by others or forwarding without express permission is strictly prohibited. If you are not the intended recipient, please contact the sender and delete all copies.

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 | <u>TPerry@IKON.com</u>

## **IKON** | Litovation Solutions<sup>™</sup>

Where Litigation Meets Innovation

This e-mail may contain material that is confidential, privileged and/or attorney work product for the sole use of the intended recipient. Any review, reliance or distribution by others or forwarding without express permission is strictly prohibited. If you are not the intended recipient, please contact the sender and delete all copies.

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

i.,

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 | <u>TPerry@IKON.com</u>

# IKON | Litovation Solutions M

Where Litigation Meets Innovation

This e-mail may contain material that is confidential, privileged and/or attorney work product for the sole use of the intended recipient. Any review, reliance or distribution by others or forwarding without express permission is strictly prohibited. If you are not the intended recipient, please contact the sender and delete all copies.

Tab 10

stem.	Т	Т	6	1 0	
63		n			and the second

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

Orde	er Date:		Requisi	tioner					
5/28	3/2010		Joanne I	Robbin	S				
Line Otv	Descriptio	)n		Tax	Acct Nur	Allocation	Dist. Amount	Unit	Sub
1 1		Notice of Publication	on UES Rate	N	10200000182030		\$480.89	EA	\$480.89
							Invoice Total:	eter Millingthorp oper Tamer & Pa	\$480.89
	Number:		Invoice Am	ount:	\$480.89			_	
Releasin	ng Group:	N/A				<b>Receiving Grou</b>	up:N	/A	
Approv	als:	1 - Gary Epler			6/9/2010		a goodi of		

AP Notes: UES 2010 Rate Case				
Vouchered by:	$\sim$			
Return Check to:	Payee			
Voucher Month:	June			

Atta Tab	achment 3 ) 10									Reda Page	cted 2 of 2
UNION LE		TION	11 386	Billing Period	al merals	AL KALLA	2	MAdvertis	er/Client Name	Contractory of the second	
P O BOX 9513	ADER CORPOR	ATION	231	04/2010	1111 Jackson 11	linappli			ERVICE		
	NH 03108-9513			252	3.02						
(603) 668-4321		21	ment Net	Amount Due's	22 34			1. State 4 60		e, Ove	
Fax(603) 314-0 FED ID#02-021		4 Page N	mber	480.89	N. S. Brick I	2042	.13 6) Bill	od Account N	.00 lumber	7	. 00 ier/Client Number
	ice and Statement		1	04/30/10	LG	L	61	150	LEGAL.		61150
8 20 20 1	Billed Account Name and Ad	dress		hard and the second	(With Marth	el dentr	a Carlor		6 - 19 C	and the state of the	1
	UNITIL SERVI ATTN JOANNE 6 LIBERTY LI HAMPTON NH (	ROBB ANE W 03842	INS EST								
100 100 100 100 100 100 100 100 100 100	OMPTLY. ACCOUNTS	12 E-22	·	De and an interest and	6) 22. Aun	1940-1940 - 1940	Maria Carton	Minister States		No. Contraction	200
10 Date	11) Newspaper Reference	12[13 14	Descr	ntion-Other Comment	r Charges <sub>Pr</sub>	15    16    B	SAU Size . Illed Units	17  Times 18	Run Rate 19 Gross A	unount	20 Net Amount-
04/29/10	466757 LEGL	PUBL UL	ICU	FORWARD TILITIES- OBBINS	DE10-		18.25 8.25	1 26.	35 4	80.89	2042.13 480.89
				Blose Roburn	ower Portion	With Paum		Kr			
				Please Return Lo	ower Portion	With Paym	ent				
48 Over 90 Day	ont Due 22 30 Day 0.89 204 • Unapplied Am	2.13	BCALL	60 Days 0 . 0 0 Total Amount Due	u <b>u</b>				Due d	ate: 05	\$/15/10
	0.00	_		2523.02							
UNION LEADER CORPORATION (603) 668-4321 10 2000 00 182 0307 (63978) 5/28/10 JZR * UNAPPLIED AMOUNTS ARE INCLUDED IN TOTAL AMOUNT DUE											
24  Invoice Number	25 1) Billing Period	Participation -	a	- Margareta Viennal viel	Adve	rtiser Infor	mation	No. Star No.	AL OL & LOUNT CLUB	States of the states of the	
h41061150	04/2010	LG	${\tt L}$	61	150		62	150 t	JNITIL S	ERVICE	CORP
750	0000007720	1 043	סדם	000000000	100000	1002	0000	102523	102		

Tab 11

Attachment 3 Tab 11 Redacted Page 1 of 9

Batch: 108804709UPS

Requisition: 67585 Invoice: 081410-627 ACH



Ship To:

Ordered From: CURRAN LOGISTICS LLC PO BOX 910 GREENLAND, NH 03840 Bill To: Unitil Energy Systems

Order Date:	Requisitioner:						
8/30/2010	Catherine MacA	Arthur					
· · · · · · · · · · · · · · · · · · ·			Allocation				
Line Qty Description	Тах	Acct Num	A-W-C	Dist. A	Amount	Unit	Sub
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		Rec	eiving Grou	ıp:	N/	A	

Approvals:

1 - Gary Epler

8/31/2010

AP Notes: UES Rate Case DE 10-055					
Vouchered by:	$\phi \sim$				
Return Check to:	Payee				
Voucher Month:	Sept				

Curran Logistics LLC

P. O. Box 910 Greenland, NH 03840

# Invoice

Due Date

Date	Invoice #
8/14/2010	081410-627

Bill To	
Unitil 6 Liberty Way West Hampton, NH 03842 Attention: Accounts Payable	

D	ECEIVI	
	SEP - 1 2010	$\mathbb{D}$
ACC	OUNTS PAYAE	J BLE

Terms

					N	Net 15	8/29/2010
ltem	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	
Fuel Surcharge	Fuel Surcharges @11.5%					9.60	9.60
<b></b>			***********			nung <u>, 1 ar 1 —</u> , 1 a	
	VE3 Rate Case						
		-		Tota	al		\$93.10
				Paym	nents/(	Credits	\$0.00

Balance Due \$93.10

Customer Total Balance \$93.10

Pł	none #	E-mail	Web Site
603-	433-9009	bcurran@curranlogistics.com	www.curranlogistics.com

16 20 00 00 182 0307

8.30 2010 CM



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 Mac	Arthur			
Line Qty Description 1 1 082110-633		Tax N		7	Dist. Amount Unit \$124.97 EA \$46.47	<b>Sub</b> \$231.44
			20000000182033		\$60.00	
					Invoice Total:	\$231.44
Invoice Number: 0821	10-633	Invoice Amount:	\$231.44			
<b>Releasing Group:</b> N/A				<b>Receiving Grou</b>	ip: N/A	
Approvals:	Gary Epler		8/31/2010			
AP Notes:				1		

AP Notes:		
Vouchered by:	$d \sim$	
Return Check to:	Payee	
Voucher Month:	Sypt	

#### Attachment 3 Tab 11

Curran Logistics LLC

P. O. Box 910 Greenland, NH 03840

#### Redacted Page 4 of 9

# Invoice

Date	Invoice #
8/21/2010	082110-633

ECE

www.curranlogistics.com

SEP - 1 2010

ACCOUNTS PAYABLE

Bill To	
Unitil 6 Liberty Way West Hampton, NH 03842 Attention: Accounts Payable	

603-433-9009

						٦	ſerms	Due Date
						1	Net 15	9/5/2010
Item	Description		Serviced	Shipper N#	No. of	Pieces	Rate	Amount
Unitil	Pick up at 6 Liberty Lane, Hamp and deliver to IKON Office Solu Boston, MA (per Megan)	ton, NH }	8/18/2010 Pois Rate (a,	12209 se = 106 47	1		95.00	95.00
courier	Pick up at 6 Liberty Lane, Hamp and deliver to NHPU, 21 South F Concord, NH, 2nd drop to Office Consumer Advocate, 21 South F Concord, NH(per Cathy)	Fruit ST, Ç	8/19/2010 UEJ Pate case =	12521/12522 124 <sup>017</sup>	4		113.50	113.50
Fuel Surcharge	Fuel Surcharges @11%	,					22.94	22.94
					Tota	al		\$231.44
10 2000	0182 03 07 \$12497				Paym	nents/	Credits	\$0.00
20 00 10 182 03 34 \$46,47			8/30/2010 Cir		Balance Due \$			\$231.44
			67588			Customer Total Balanc		
	Phone #		E-mail			Web	Site	

bcurran@curranlogistics.com

**Attachment 3** Tab 11

610

🕼 Unitil

Ship To: Unitil Service Corp. Hampton, NH 03842 Phone: (603) 772-0775 Fax: (603) 773-6605

**Ordered From:** STAPLES BUSINESS ADVANTAGE DEPT BOS PO BOX 415256 BOSTON, MA. 02241-5256

Order Date: **Requisitioner:** 1/11/2010 Jane Martin Allocation -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

(603)773-6467 fax: (603)773-6667

Invoice Total:

Batch: 128904158UPS

Requisition: 57813 Invoice: 3134635393 Service PO

# 62394

\$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		

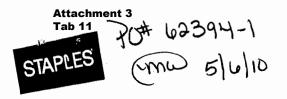
AP Notes:	
Vouchered by:	U
Return Check to:	-
Voucher Month:	may

**Bill To:** 

Unitil Service Corp.

Attn: Purchasing 6 Liberty Lane West Hampton, NH 03842

http://webops.unitil.com/ups/batch\_req\_report.asp?batch=4158



			Redacted
			Page 6 of 9
IN	VOICE DATE	CUSTOMER	SUMMARY INVOICE
4/	03/10	BOS 1005331	8015159834
PL	EASE PAY BY	TERMIS	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

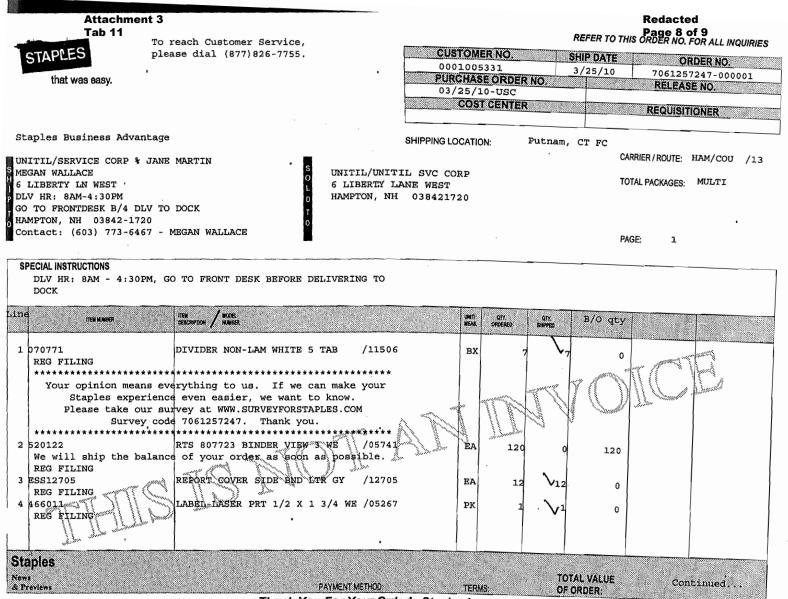
Ship to Account: LIBERTY6

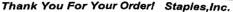
	t Ctr:	<b>D</b> elesses		In	voice N		313463539	-
	umber: 03/25/10-USC ed by: MEGAN WALLACE	Release: Job:			Order	)rder: Date:	706125724 3/25/10	7-000-001
Order	Item Number	Decemiention	Order	B/0	Unit	Ship	Unit	Extended
Line		Description	Qty	Qty	Meas	Qty	Price	Price
1	070771 REG FILING	DIVIDER NON-LAM WHITE 5 TAB	7		BX	1	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		РК	1	6.51	6,51
5	678831 REG FILING	PASTELS 8.5X11 GRAY PAPER RM	1		RM	1	7.19	7.19
Freigh	t: .00	Tax:( .0000 %) .00			Sub-To To	otal: otal:		911.39 91 <u>1.39</u>

۰.

	ttachment 3 ab 11 []]S								Redacted Page 7 of 9 Page 1 of
, 01 <b>44</b> 1 0 m	( (								Ũ
TAPLES	nk.com								
	This Devel	te suist this se		voeseda					
		to print this pa previous page							•
						Ba	ck Print T	his Page	
Order Status:	Pending	Supervisor A	pproval	Ship To:	Mega		llace		
Approver:		tin (Supervis	sor)			ERTY	LN WEST		
Order No:	7061257 03/25/2						AM-4:30PM ONTDESK B/4	DLV TO	
Order Date: Ordered By:	Megan W				DOC	C			
PO:	03/25/1				HAMI USA	PTON	, NH 0384217	20	
Item	Expected	Customer's	MFR	UOM/Qty	Your	Qty	Packing Slip	Item	
Status	Delivery Date	Item Number	Item No.	0011/204	Price	QU	Note	Total	
Staples Item		070771 Ring View Bind	AVE11506 der, White, 3	BX/36 " (Ring Diam	\$19.23 eter)	7	Reg Filing	\$134.61	
On Contract		520122	18049	<u>EA/1</u>	\$5.99	120	Reg Filing	\$718.80	
Esselte Press Staples Item		ort Cover with	2-Piece Fast	ener, 11 x 8	1/2, Gray				
•			ESS12705	EA/1	\$3.69	12	Reg Filing	\$44.28	
Avery White Staples Item On Contract	Return Addre No. 466011	ss Laser Label	s, 1/2" x 1 3	/4", 80 Label	s Per Sheet,	2,00	0/Pk		
		466011	AVE5267	PK/2000	\$6.51	1	Reg Filing	\$6.51	
Staples® Pas Staples Item On Contract		cycled Colored	Copy Paper,	8 1/2" x 11"	, 20 lb., Gra	iy, 50	0 Sheets/Rm		
		678831	STP14785	<u>RM/500</u>	\$7.19	1	Reg Filing	\$7.19	
							Subtotal	: \$911.39	
							Total	: \$911.39	

https://www.stapleslink.com/webapp/wcs/stores/servlet/orddetail?ts = 1269542960412 & order Header ID = 116... 3/25/2010 = 116...





Attachme	enf.3 reach Customer Service,			REFER TO THIS	ORDER NO FOR ALL INQUIRIES
STAPLES Tab 11	please dial (877)826-7755.		CUSTOMER NO.	SHIP DATE	Pagreen NB.
0			0001005331	3/25/10	7061257247-000001
that was easy.			PURCHASE ORDER NO 03/25/10-USC	<u>).</u>	RELEASE NO.
			COST CENTER		REQUISITIONER
Scaples Business Advar	7576		2		
Scapies Busilless Advan	incage	SHIF	PING LOCATION: PU	tnam, CT FC	RIER/ROUTE: HAM/COU /13
UNITIL/SERVICE CORP %	JANE MARTIN			0,0	
S MEGAN WALLACE H 6 LIBERTY LN WEST	3 0	UNITIL/UNITIL S		TO	TAL PACKAGES: MULTI
DLV HR: 8AM-4:30PM	L	6 LIBERTY LANE HAMPTON, NH 03		,	
GO TO FRONTDESK B/4 DI	LV TO DOCK .		0121720		
0 HAMPTON, NH 03842-172					
Contact: (603) 773-646	67 - MEGAN WALLACE	•		PA	GE: 2
	·				•
SPECIAL INSTRUCTIONS					
DLV HR: 8AM - 4:301 DOCK	PM, GO TO FRONT DESK BEFORE DE	LIVERING TO			
DOCK					
Line new Muser	TEN DESCRIPTION / MORE		UNITI QTY, MEAA. ORDERED	any B/O gty	
5 578831	PASTELS 8.5X11 GRAY PAPER	R RM /073050	RM 1	V1 0	
REG FILING					
Need to return an i	item? Call Customer Service to	o process your re	turn	. Marth	
Or Simply login to	www.StaplesLink.com, click Ord	ler Management an	d Returns	~~~   Y (	N N N N N N N N N N N N N N N N N N N
			1877		1 2.5
				Y Y	
				~	
		))    & *	,238 44		
	JUN DIR L	i and i			
	$C \mid I \supset Y \downarrow =$				
111C Tronge	See Strange				
x. // //www.// 77	, Secold				
and the second second					
					· · ·
	rder status on .				
	ink.com. Click My Order Order Management, P	AYMENT METHOD:	TERMS:	TOTAL VALUE OF ORDER:	
Contrasta ocacus under	order management.	AT METRUM	I EFVIG	UP VAUCA.	

Thank You For Your Order! Staples, Inc.

. .

**Attachment 4** 

## 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 <u>for an electric rate</u> <u>case filing</u>, 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

ŧ

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 <sup>7</sup> 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 costof-service principles and precedent established by the Commission. Such documents will include, but not be limited to, pre-filed testimony, tariffs and supporting schedules Unitil Energy Systems, Inc. Request For Proposal Rate Case Legal Services January 26, 2010 Page 2 of 6

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 outof-pocket cost, without mark-up.

In responding to this item, provide the following, in respondent's order of preference: (i) a <u>single</u> hourly rate for all partners and a separate <u>single</u> hourly rate for all associates; (ii) a <u>blended</u> hourly rate for all partners and associates; and (iii) the <u>individual</u> 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.

}

Unitil Energy Systems, Inc. Request For Proposal Rate Case Legal Services January 26, 2010 Page 3 of 6

2. In addition, each firm is encouraged, but not required, to propose any alternative fee structure deemed appropriate <u>as a supplement to</u> 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

ł

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. Unitil Energy Systems, Inc. Request For Proposal Rate Case Legal Services January 26, 2010 Page 4 of 6

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.

Unitil Energy Systems, Inc. Request For Proposal Rate Case Legal Services January 26, 2010 Page 5 of 6

#### 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 <u>email address</u> 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. Unitil Energy Systems, Inc. Request For Proposal Rate Case Legal Services January 26, 2010 Page 6 of 6

#### 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 (<u>epler@unitil.com</u>) 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. <u>Company Cost of Service Study, Allocated Cost of Service Study, Marginal Cost</u> <u>Study, and Rate Design:</u>

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<sup>1</sup>, (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.

٠

#### 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.

<sup>&</sup>lt;sup>1</sup> 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.<sup>2</sup>

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.<sup>3</sup>

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.

 $<sup>^{2}</sup>$  The Winning Bidder will consider the rate mechanism options in the Commission's January 16, 2009 Order in DE 07-064.

<sup>&</sup>lt;sup>3</sup> 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.

ł

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 <u>email address</u> 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 (<u>robbins@unitil.com</u>) 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)

Total Costs
-

(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, <u>unless prior written approval from Unitil has been obtained</u>. 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	4490 ( a serve a
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, <u>unless prior written approval from Unitil has been obtained</u>. 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 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, <u>unless prior written approval from Unitil has been obtained</u>. 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 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	x
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, <u>unless prior written approval from Unitil has been obtained</u>. 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

### Request

Reference Collin testimony, page 54, lines 16-18. Please provide UES' analyses of the bids received for each of the RFPs issued.

### Response:

<u>RFP for Legal Services</u> 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.

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

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 provided per hour. the lowest through filing price. through filing prices and hourly and 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

Staff 1-11 Attachment 1 Page 2 of 2 Confidential

# 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 - Depre		400	•	105	•	005		,	•	105	•	075		,
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 Capita	al												
Senior					\$	404	\$	400		n/a	\$	430		n/a
Manager					\$	306	\$	250		n/a	\$	375		n/a
Consultant					\$	263	\$	185		n/a	\$	310		n/a
					4									
Area 4 - Deco				-					¢	405	¢	400	¢	205
Senior	\$	188	\$	165	\$	361		n/a	\$	195	\$ \$	430 375	\$ \$	325 180
	Ψ				•							375		
Manager	Ŷ				\$	361		n/a	\$	185	•		φ	
	Ψ				\$ \$	361 264		n/a n/a	\$	n/a	Ф \$	310	φ	n/a
Manager									\$		•		φ	
Manager Consultant	• 								\$		•		φ	
Manager Consultant Location	• 								\$		•		Φ	

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

Attachment 6 Redacted Page 2 of 66



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 1. Acres

> Maureen D. Smith (Of Counsel)

AND STREET Via U.S. Mail and present of the second s 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

March 23, 2010

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

Attachment 6 Redacted Page 3 of 66

Gary Epler, Esquire March 23, 2010 Page 2 of 2

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 per hour. The hourly rate for Attorney Goldwasser and any other of director of our firm is /hour and the hourly rate for paralegals is our firm's associates is 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 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,

A. A. Huigen Susan S. Geiger

I have reviewed the foregoing and understand and accept/the terms and conditions set forth in this letter.

3/25/2010 Date:

641738 1.DOC



B1:.....

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

## TABLE OF CONTENTS

	WHY MAC	
II.	COST OF SERVICE STUDIES Regulatory Accounting Assistance Accounting Cost Study Marginal Cost Study Rate Design Assistance.	2
A.	Regulatory Accounting Assistance	3
B.	Accounting Cost Study	5
C.	Marginal Cost Study	5
D.	Rate Design Assistance	5
	DEPRECIATION STUDY	
IV	REVENUE DECOUPLING AND OTHER PRICING ALTERNATIVES	6
	REVENUE DECOUPLING AND OTHER PRICING ALTERNATIVES	
V.	STAFFING	7
V. VI.	STAFFING	7 8
V. VI.	STAFFING	7 8

### **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.



Å

### UNITIL ENERGY SYSTEMS, INC. PROPOSAL FOR ELECTRIC RATE CASE FILING

#### A. Regulatory Accounting Assistance

ŧ

#### **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<sup>1</sup>
- 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.

<sup>&</sup>lt;sup>1</sup> 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<sup>2</sup>

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<sup>3</sup>.

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

<sup>&</sup>lt;sup>3</sup> 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.



<sup>&</sup>lt;sup>2</sup> 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.

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.

4

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. <u>STAFFING</u>

ł

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. <u>REFERENCES</u>

# 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



Attachment 6 Redacted Page 14 of 66

## UNITIL ENERGY SYSTEMS, INC. PROPOSAL FOR ELECTRIC RATE CASE FILING

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

ł

(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. <u>SCHEDULE</u>

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 costeffective 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

٤

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

# 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, <u>unless prior written approval from Unitil has been obtained</u>. 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.



# 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, <u>unless prior written approval from Unitil has been obtained</u>. 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.



ŧ

## UNITIL ENERGY SYSTEMS, INC. PROPOSAL FOR ELECTRIC RATE CASE FILING

# Attachment 2

\$

# **Project Price Sheet for Scope of Proposed Work**

Depreciation Study



# **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, <u>unless prior written approval from Unitil has been obtained</u>. 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.



ĭ

## 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)



# 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	ject
Prepare Direct, Pre-filed Testimony	s bro
Subtotal Through Filing - Not to Exceed	] <u>;</u>
Respond to Discovery	uo ɓ
Assist in the Interrogation of Testimony	oiddin
Attend Hearings	t be b
Respond to In-Hearing Record Requests	iil no
Assist in Drafting of Legal Brief	MAC will not be bidding on this project
Other Direct Costs	2
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, <u>unless prior written approval from Unitil has been obtained</u>. 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 curve table labor rates and clearly identify any markups that

ł

## 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



# 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	<u></u>
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, <u>unless prior written approval from Unitil has been obtained</u>. 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.

ł

# UNITIL ENERGY SYSTEMS, INC. PROPOSAL FOR ELECTRIC RATE CASE FILING

# Attachment 5

# **Detailed Cost Estimate**

## Detailed Cost Estimate – Tasks 1.A. and 4 <u>Moonstone Consulting LLC</u>

Line No.	Description	Charles M. Dickson	L. Mario DiValentino	Peter W. Hall	Total Hours	Total \$'s
	Billing Rate, \$/hr		. 1		. `	
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	1				

\* Actual amounts will depend on level of support deemed necessary by Company.

# Detailed Cost Estimate – Tasks 1.B.C.D. and 2 <u>Management Applications Consulting, Inc.</u>

		(wola	put	nos	nan	wski	an	nand	al		
		Task Code (below)	Paul Normand	James Harrison	James Aikman	Debbie Gajewski	Marcy Stefan	Michael Normand	Secretarial		
Line		ask C	Paul	Jame	Jame	Debbi	Mar	Nicha	Se	Total	
No.	Description	μĔ			ļ		ļ			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	·										
<sup></sup> 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	Α									
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										
	· · · · · · · · · · · ·	•									

Attachment 6 Redacted Page 29 of 66

# 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
	· · · · · · · · · · · · · · · · · · ·			i			l	r	1		
	Billing Rate, \$/hr										
37	Dining Plate, with										
- 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	М									
43	Supervise Distribution Model Simulations	М									
44	Examine Expansion Cost Data (Lighting)	М									
45	Determine Meters/Services per Customer	м									
46	Enter Historical Data	м									
47	Compute Loading Factors	м									
48	Develop Carrying Charge Rates	M									
49	Complete Model Structure	M									
50	Document and Archive	M	L								
51	Subtotal Marginal Cost Tasks										
52 53	Travel Expense										
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 T									
64											
65 66	Draft Testimony										
66 67	Prepare and Label Exhibits	T									
67 68	Prepare Second Draft Final Revisions to Test. & Exh.	Т									
69	Printing and Archiving	T									
69 70	Subtotal Testimony	'	H								
70	Subtotal for Depreciation	D	H								
72	Subtotal for Cost of Service and Rates	AMR									
12		1, 2, 400, 1	'								

Attachment 6 Redacted Page 30 of 66

# UNITIL ENERGY SYSTEMS, INC. PROPOSAL FOR ELECTRIC RATE CASE FILING

		r		r	r	<b>r</b>		1		r	r
			ġ	ч	F	ski	<b>_</b>	and			
		Task Code (below)	Paul Normand	James Harrison	James Aikman	Debbie Gajewski	Marcy Stefan	Michael Normand	arial	Total Hours	s.
		e č	Non	s Ha	s Ai	မီ	S S	Ň Iŝ	Secretarial	al H	Total \$'s
		Tas (b	aul	mes	ame	bbie	Marc	chae	Sec	Tot	Ĕ
Line	Description		ዉ	ے ا	<u>ت</u>	ے ا		Ĭ			
No.	Description			<b> </b>	<u> </u>						
	Billing Rate, \$/hr										
I 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)	М									
81	Marginal Cost Study (Line 51)	М									
82	Rate Design (Line 60)	R									
83	COS and Rates Testimony (Line 72)	AMR	<u> </u>								
84 85	Total										
86	Consulting Estimate										
87	Travel and Expenses										
88	Total Estimate Costs to File (Exclu	ides post	-fi								
		<u>Task</u> D=De	Co								
		A=Ac									
Pos	t-Filing Efforts (Estimated)	– Cost	<u>(</u>								
1	Respond to Discovery										
2	Respond to Hearing Requests										
3	Hearings and Preparation										
4	Briefs and Interrogatories										
5											
6	Travel and Expenses (Pre- and Post-Filir		L								
7	Total Estimated Post-Filing Costs – Cost	of Service	ar								
Poe	t-Filing Efforts (Estimated)	- Deni	<b>'</b> P								
	Respond to Discovery	Pehi	ň								
1											
2 3	Respond to Hearing Requests Hearings and Preparation										
3 4	Briefs and Interrogatories										
4 5	Compliance Filing										
6	Travel and Expenses (Pre- and Post-Filir	na)									
7	Total Estimated Post-Filing Costs – Depr		4								
•											
			L								
					1						

ŧ

# 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



\*

# UNITIL ENERGY SYSTEMS, INC. PROPOSAL FOR ELECTRIC RATE CASE FILING

## **Resumes Attached**

	<u>Subject</u>	Witness
L. Mario DiValentino	Revenue Requirement	Assist
Paul M. Normand	Cost of Service Studies Depreciation Study Rate Design Study	Yes Yes Yes
Charles M. Dickson	Revenue Decoupling	Yes
Debbie L. Gajewski	Cost of Service Studies Revenue Requirement	No No
James L. Harrison	Cost of Service Studies Rate Design	No 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 Rate Design	No No

¥

## 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).



#### L. MARIO DiVALENTINO / Page 2 (Continued)

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



#### 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.



#### PAUL M. NORMAND / Page 2 (Continued)

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-ofservice 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



Attachment 6 Redacted Page 37 of 66

#### UNITIL ENERGY SYSTEMS, INC. PROPOSAL FOR ELECTRIC RATE CASE FILING

#### PAUL M. NORMAND / Page 3 (Continued)

#### **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 Marvland 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.



#### 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 2007NEW YORK STATE DEPARTMENT OF PUBLIC SERVICEtoEXECUTIVE OFFICEFebruary 2009DIRECTOR, 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.

#### CHARLES M. DICKSON / Page 2 (Continued)

#### 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.



#### 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 MANAGEMENT APPLICATIONS CONSULTING, INC.
- Present 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 timedifferentiated 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.



#### DEBBIE L. GAJEWSKI / Page 2 (Continued)

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.



Attachment 6 Redacted Page 42 of 66

#### UNITIL ENERGY SYSTEMS, INC. PROPOSAL FOR ELECTRIC RATE CASE FILING

#### **DEBBIE L. GAJEWSKI** / Page 3 (Continued)

#### **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

#### 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 MANAGEMENT APPLICATIONS CONSULTING, INC.

to Present 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.



#### JAMES L. HARRISON / Page 2 (Continued)

#### 1973 - 1984 GILBERT ASSOCIATES, INC.

ł

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.



#### JAMES L. HARRISON / Page 3 (Continued)

#### **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)

1

#### **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.



#### 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.



Attachment 6 Redacted Page 47 of 66

## UNITIL ENERGY SYSTEMS, INC. PROPOSAL FOR ELECTRIC RATE CASE FILING

#### PETER W. HALL / Page 2 (Continued)

1999 <b>-</b> 2001	<ul> <li>CONSOLIDATED EDISON COMPANY OF NEW YORK, New York, NY ORANGE AND ROCKLAND UTILITIES, INC., Pearl River, NY CONSULTANT</li> <li>Developing programs to automate reporting of rate case cost elements and historical data.</li> <li>Implemented Horizon general ledger software, which automated financial statement reporting.</li> <li>Primary liaison on new general ledger accounting system during transition period. Includes staff training, testing new accounting releases and developing procedure and training manuals.</li> <li>Prepared historical rate case and cost element exhibits and analysis for regulatory filings.</li> <li>Assist in the preparation of financial reports related to the Company's merger.</li> <li>Prepare financial presentation for senior management.</li> </ul>
1997 - 1999 1995 - 1997	<ul> <li>ORANGE AND ROCKLAND UTILITIES, INC., Pearl River, NY ADMINISTRATOR – ACCOUNTING SYSTEMS AND PROCESSES</li> <li>Responsible for the development and implementation of substantial modifications to existing accounting processing application systems, while adhering to sound accounting policy and practices.</li> <li>Coordinate and conduct training of department and company personnel on operational effectiveness of new software.</li> <li>Ensure that all work related to system design and accounting procedures are appropriately documented to meet accounting policy guidelines and standards.</li> <li>SUPERVISOR – GENERAL ACCOUNTING AND FINANCIAL REPORTS</li> <li>Responsible for the administration and direction of the General Accounting and Financial Reports Departments.</li> <li>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.</li> <li>Supervise the preparation of various internal financial reports, coordinating data requirements from various other departments.</li> <li>Prepare confidential analysis and studies for senior management.</li> <li>Liaison with regulatory commission and external auditors on matters related to the Company's reporting and accounting procedures.</li> <li>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.</li> </ul>

MA(

#### PETER W. HALL / Page 3 (Continued)

#### 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



#### JAMES H. AIKMAN \ Page 2 (Continued)

#### **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.



#### JAMES H. AIKMAN \ Page 3 (Continued)

#### **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



#### 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.



Attachment 6 Redacted Page 53 of 66

#### UNITIL ENERGY SYSTEMS, INC. PROPOSAL FOR ELECTRIC RATE CASE FILING

#### MARCY E. STEFAN \ Page 2 (Continued)

ł

#### **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

#### MICHAEL T. NORMAND Analyst

#### **EXPERIENCE:**

	MANAGEMENT APPLICATIONS CONSULTING, INC.
2010 to Present	<i>Analyst</i> 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

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



1

## UNITIL ENERGY SYSTEMS, INC. PROPOSAL FOR ELECTRIC RATE CASE FILING

## Attachment 7

Schedule



## **Detailed Work Plan**

					10.54A	(its)	ter a	1227							200		
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-Aprij	12-April	19-April	26-April
L	Week Number	0	-	2	3	4	2	6	7	8	6	5	7	12	13	14	Q
									•		-				2	<b>U</b>	
1 2	Project Commencement, Issue Data Requests		х														N
3	Task 1:										1						
4	Revenue Requirements				U.V	v			х		ŀ			х			
5	Establish per books billing units Develop per books revenue requirements				X	х	x	x	^	x	x			^			
6 7	Make pro forma adjustments to revenues									x	X	x			X.	X	
8	Make pro forma adjustments to expenses,														X	Х	
9	Develop Transmission separations												Х		v	v	
10	Draft Testimony						129	3			X	х	x	х	X	X	
11 12	Prepare Schedules and Work Papers Interface with Depreciation & COC				1975-19 1957-19					х	x						
13	menace with Depresidien a CCC					N/ 1							ł	125			
	Class COSS Data Gathering					12.5											
	Prepare/Participate Kickoff Meeting			X							1 ·				ie ie		
16 17	Prepare Data Requests Address/Resolve Questions			1		x	X	X	x								
18	Subsequent Data Requests						S	X		x				х			
19	Transcribe/Reformat Data		Į						X	X X	X	X					
20							·.								1.1		
21	Develop Allocators Incorporate Load Research Data				5	x	x	x		x	x						
22 23	Analyze Corporate Allocations							X	x	x	<b> </b> ^			X			
24						X	X			X				X	and and a		
25	Supply Cost Allocation									X	X					1.5	
	Meter Allocator						X	XX									
27	Services Allocator Customer Premises						<b>^</b>	^	x	x							
29									X	X							
	Customer Accounting				S.		5.0		Х	X							
31	Bad Debt								Х	X	x	x			X		
32	Other Direct Assignments									^	^	<b>^</b>			^		
33 34	Prepare Accounting Study	1	1			1.5											
	Establish Working Columns						X	X		1							
36	Review Detailed Revenue Requirements				1.1			X	X		X	X		X			
	Establish Functions To Study							i i	X	X	x	x	X			1.15	<b>.</b>
-38	Replicate Tax Calculation Revise Model Structure					100 C.			x	x	x	x					
	Develop Internal Allocators										X	1	X	X			<b>.</b>
41	Develop Functionalization								X	X							
42	•								X		<b> </b>	X					
43										1	X	X X	·		x		1
44 45	a second s								x	x	x		x	X			
46	and the second s								X	X				X	X		
47	Final Revisions to Testimony & Exhibits											1	[		X	X	
48	Finalize and Review Externally						1.44		1			1		X	X	v	x
49	Document and Archive		1	1		1						1	1				

MA(

Ť.

# UNITIL ENERGY SYSTEMS, INC. PROPOSAL FOR ELECTRIC RATE CASE FILING

Open Properties       Description       August 2000 (1000)       Construction (1000) <t< th=""><th><b></b></th><th></th><th></th><th></th><th></th><th></th><th>6</th><th>ý</th><th>y</th><th></th><th></th><th></th><th>T</th><th></th><th></th><th></th><th>Ť.</th><th></th></t<>	<b></b>						6	ý	y				T				Ť.	
Week Number     N	e No.	Description	anuar	anuar	anuar	bruan	bruar	ebruar	ebruar	March	March	March	March	March	April	-April	-April	-April
50         51       Prepare Marginal Cost Study         52       Migrate data from Previous Model         53       Segregate Primary/Secondary         56       Incorporate Load Research Data         56       Enter Handy-Whitman/GDP Indices         57       Supervise Distribution Simulations         58       Examine Main Extensions         59       Develop Regression Models         60       Enter Historical Data         61       Compute Loading Factors         62       Develop Carrying Charge Rates         63       Compute Loading Factors         63       Compute Loading Factors         64       Externine Review         65       Revise Previous Testimony         65       Prepare and Label Exhibits         67       Revise Previous Testimony & Exhibits         68       Final Revisions         69       Document and Archive         70       Design Rates         72       Verify Billing Units         73       Assemble Bill Frequencies         74       Create Booked to Billed Adjustment         75       Esabilish Revenue Targets         76       Design Rates         72       Verify Billing Dutia<	Lin		1-1-2	18-J	25-J	1-Fe	8-Fe	15-F	22-F	÷	∞	<del>1</del> 5	2	<b>5</b> 9	Ŷ	12	15	5
61       Prepare Marginal Cost Study         52       Meet with Planning Personnel         53       Migrate data from Previous Model         54       Segregale Primary/Secondary         55       Encorporate Load Research Data         56       Enter Handy-Whitman/GDP Indices         57       Supervise Distribution Simulations         58       Examine Main Extensions         59       Develop Regression Models         60       Enter Historical Data         61       Compute Load Regression Models         62       External Review         63       Revise Previous Testimony         64       External Review         65       Erkernal Review         66       Final Revisions         67       Revises Previous Testimony         68       Final Revisions         69       Document and Archive         70       Design Rates         72       Verify Billing Units         73       Assemble Bill Frequencies         74       Create Booked to Billed Adjustment         75       Establish Revenue Targets         76       Design Rates         77       Nextly Parvifts         78       Revice Traifts	L	Week Number	0	-	2	ŝ	4	ы.	9	7	8	6	10	£	12	13	14	15
25       Meat with Planning Personnel         26       Migrate data from Previous Model         27       Segregate Primary/Secondary         25       Incorporate Load Research Data         26       Enter Handy-Whitman/GDP Incloses         27       Supervise Distribution Simulations         28       Examine Main Extensions         29       Develop Regression Modelis         20       Enter Historical Data         21       Complete Model Structure         24       External Review         25       Develop Regression Modelis         20       Develop Regression Modelis         20       Develop Regression Modelis         21       Complete Model Structure         24       External Review         25       Complete Model Structure         24       External Review         25       Revise Previous Testimony & Exhibits         26       Final Revisions         20       Verify Billing Units         74       Design Rates         75       Design Rates         76       Design Rates         77       Mark Up Tariffs         78       Revise Previous Testimony         79       Prepare and Label Exhibi		Prepare Marginal Cost Study																
54       Segregate Primary/Secondary         55       Incorporate Load Research Data         56       Incorporate Load Research Data         57       Supervise Distribution Simulations         58       Examine Main Extensions         59       Develop Regression Models         60       Enter Historical Data         61       Compute Loading Factors         62       Develop Carrying Charge Rates         63       Compute Loading Factors         64       Examine Main Extensions         65       Scomplete Model Structure         64       External Review         65       Final Revisions         69       Document and Archive         70       Design Rates         72       Verify Billing Units         73       Assemble Bill Frequencies         74       Create Booked to Billed Adjustment         75       Design Rates         77       Mark Up Tariffs         78       Revise Previous Testimony         79       Prepare and Label Exhibits         70       Design Rates         77       Mark Up Tariffs         78       Revise Previous Testimony         79       Prepare and Label Exhibits	52	Meet with Planning Personnel			X		x	x										
57       Supervise Distribution Simulations         58       Examine Main Extensions         50       Develop Regression Models         61       Compute Loading Factors         62       Develop Carrying Charge Rates         63       Compute Loading Factors         64       External Review         65       Revise Previous Testimony         66       Prepare and Label Exhibits         67       Revisions to Testimony & Exhibits         68       Final Review         68       Prepare and Label Exhibits         69       Document and Archive         70       Design Rates         74       Create Booked to Billed Adjustment         75       Estabilish Revonue Targets         76       Design Rates         77       Mark Up Tariffs         78       Revise Previous Testimony         79       Prepare and Label Exhibits         70       Bergereation Study         81       Issue Data Request         82       Update Data Request         83       Update Data Request         84       Run Curve Fitting Routines         85       Inspect Facilities         86       Select Curves	54	Segregate Primary/Secondary					X	X	Y	x						25		
57       Supervise Distribution Simulations         58       Examine Main Extensions         59       Develop Regression Models         60       Enter Historical Data         61       Compute Loading Factors         62       Develop Regression Models         63       Compute Loading Factors         64       External Review         65       Revise Previous Testimony         66       Final Review         67       Revisions to Testimony & Exhibits         68       Final Review         69       Document and Archive         70       Design Rates         74       Create Booked to Billed Adjustment         75       Establish Revenue Targets         76       Design Rates         77       Mark Up Tariffs         78       Revise Previous Testimony         79       Prepare and Label Exhibits         70       Revise Previous Testimony         70       Prepare and Label Exhibits         74       Task 2: Depreciation Study         74       Issue Data Request         75       Issue Data Request         76       Select Curves         77       Task 4: Revenue Decoupling/Pricing Alternatives									X	X								
59       Develop Regression Models         60       Enter Historical Data         61       Compute Loading Factors         62       Develop Carrying Charge Rates         63       Compute Loading Factors         64       External Review         65       Revise Previous Testimony         66       Revise Previous Testimony         67       Revisions to Testimony & Exhibits         68       Final Revisions         69       Document and Archive         70       Design Rates         74       Create Booked to Biled Adjustment         75       Establish Revenue Targets         76       Design Rates         77       Mark Up Tariffs         78       Revise Previous Testimony         79       Prepare and Label Biled Adjustment         75       Establish Revenue Targets         76       Design Rates         77       Mark Up Tariffs         78       Revise Previous Testimony         79       Prepare and Label Exhibits         80       Deata Request         81       Update Data Reguest         82       Update Data Request         83       Update Data Request         8	57	Supervise Distribution Simulations						X	18.0	X	X							
Decay Proposed Data     Compute Loading Factors     Compute Loading Factors     Complete Model Structure     Complete Model Structure     External Review     Revise Previous Testimony     Prepare and Label Exhibits     Final Revisions     Document and Archive     Design Rates     Create Booked to Billed Adjustment     Establish Revenue Targets     Design Rates     Document Targets     Design Rates     Task 2: Depreciation Study     Issue Data Base     Revise Drevious Testimony     Prepare and Label Exhibits     Inspect Facilities     Select Curves     Task 4: Revenue Decoupling/Pricing Alternatives     Prefuger Schedules     Prefuger     Task 4: Revenue Decoupling/Pricing Alternatives     Prefuger Schedules     Draft Report     Draft Repor							e.		×	x	x	x				1972) 1973 1973		
0       Observedor Carrying Charge Rates         2       Develop Carrying Charge Rates         3       Complete Model Structure         4       External Review         6       Prepare and Label Exhibits         7       Revisions to Testimony & Exhibits         8       Final Revisions to Testimony & Exhibits         8       Final Revisions to Testimony & Exhibits         8       Final Revisions to Testimony & Exhibits         7       Design Rates         70       Verify Billing Units         73       Assemble Bill Frequencies         74       Create Booked to Billed Adjustment         75       Establish Revenue Targets         76       Design Rates         77       Mark Up Tariffs         78       Revise Previous Testimony         79       Prepare and Label Exhibits         80       Task 2: Depreciation Study         81       Issue Data Request         83       Update Data Base         84       Ruorure Fitting Routines         85       Inspect Facilities         86       Select Curves         87       Draft Report         89       Task 4: Revenue Decoupling/Pricing Alternatives         91<	60	Enter Historical Data								х				v				
Decomplete Model Structure         64       External Review         65       Complete Model Structure         64       External Review         65       Revise Previous Testimony         66       Prepare and Label Exhibits         67       Revisions to Testimony & Exhibits         68       Final Revisions         69       Document and Archive         70       Design Rates         72       Verify Billing Units         73       Assemble Bill Frequencies         74       Design Rates         75       Zestablish Revenue Targets         76       Design Rates         77       Mark Up Tariffs         78       Revise Previous Testimony         79       Prepare and Label Exhibits         80       Task 2: Depreciation Study         81       Issue Data Request         82       Update Data Base         84       Ruoruve Fitting Routines         1nspect Facilities       Select Curves         89       repare Schedules         89       Review Commission Precedents         90       Task 4: Revenue Decoupling/Pricing Alternatives         91       Issue Data Request         92												X	X	X				
0-1       Extention body         0-3       Extention body         0-4       Prepare and Label Exhibits         0-5       Revisions to Testimony & Exhibits         0-6       Prepare and Label Exhibits         0-7       Design Rates         0-7       Design Rates         70       Design Rates         71       Design Rates         72       Verify Billing Units         73       Assemble Bill Frequencies         74       Create Booked to Billed Adjustment         75       Establish Revenue Targets         76       Design Rates         77       Mark Up Tariffs         78       Revise Previous Testimony         79       Prepare and Label Exhibits         80       Task 2: Depreciation Study         81       Issue Data Request         83       Update Data Base         84       Run Curve Fitting Routines         85       Inspect Facilities         85       Select Curves         90       Task 4: Revenue Decoupling/Pricing Alternatives         91       Task 4: Revenue Decoupling/Pricing Alternatives         92       Review Commission Precedents         93       Draft RDM Tariff Language													X	X				
Normal Label Exhibits Prepare and Label Exhibits Final Revisions to Testimony & Exhibits Final Revisions Document and Archive Output the function of the													x		X		45	
69       Document and Archive         70         71       Design Rates         72       Verify Billing Units         73       Assemble Bill Frequencies         74       Create Booked to Billed Adjustment         75       Establish Revenue Targets         76       Design Rates         77       Mark Up Tariffs         78       Revise Previous Testimony         79       Prepare and Label Exhibits         70       Task 2: Depreciation Study         81       Issue Data Request         84       Run Curve Fitting Routines         11       Issue Data Request         86       Select Curves         87       Draft Report         87       Prepare Schedules         89       Prepare Schedules         90       Task 4: Revenue Decoupling/Pricing Alternatives         91       Issue Data Request         92       Review Commission Precedents         93       Draft Report         94       Examine Other RDMs         95       Draft PBR Tariff Language         94       Examine Other RDMs         95       Draft Report         96       Draft Report							S.						l^			X	X	
69       Document and Archive         70         71       Design Rates         72       Verify Billing Units         73       Assemble Bill Frequencies         74       Create Booked to Billed Adjustment         75       Establish Revenue Targets         76       Design Rates         77       Mark Up Tariffs         78       Revise Previous Testimony         79       Prepare and Label Exhibits         70       Task 2: Depreciation Study         81       Issue Data Request         84       Run Curve Fitting Routines         11       Issue Data Request         86       Select Curves         87       Draft Report         87       Prepare Schedules         89       Prepare Schedules         90       Task 4: Revenue Decoupling/Pricing Alternatives         91       Issue Data Request         92       Review Commission Precedents         93       Draft Report         94       Examine Other RDMs         95       Draft PBR Tariff Language         94       Examine Other RDMs         95       Draft Report         96       Draft Report	67	Revisions to Testimony & Exhibits			ŀ											X	X	
70       Pesign Rates         71       Design Rates         72       Verify Billing Units         73       Assemble Bill Frequencies         74       Create Booked to Billed Adjustment         75       Establish Revenue Targets         76       Design Rates         74       Create Booked to Billed Adjustment         75       Establish Revenue Targets         76       Design Rates         77       Mark Up Tariffs         78       Revise Previous Testimony         79       Prepare and Label Exhibits         80       Issue Data Request         81       Task 2: Depreciation Study         82       Issue Data Request         83       Update Data Base         84       Run Curve Fitting Routines         85       Inspect Facilities         86       Select Curves         87       Draft Report         89       Prepare Schedules         90       Task 4: Revenue Decoupling/Pricing Alternatives         91       Issue Data Request         92       Review Commission Precedents         93       Draft RDM Tariff Language         94       Examine Other RDMs         95																	X	X
72       Verify Billing Units         73       Assemble Bill Frequencies         74       Create Booked to Billed Adjustment         75       Establish Revenue Targets         76       Design Rates         77       Mark Up Tariffs         78       Revise Previous Testimony         79       Prepare and Label Exhibits         80         81       Task 2: Depreciation Study         82       Issue Data Request         83       Update Data Base         84       Run Curve Fitting Routines         85       Inspect Facilities         86 Select Curves       Report         89       Prepare Schedules         90       Task 4: Revenue Decoupling/Pricing Alternatives         91       Issue Data Request         80       Select Curves         81       Prepare Schedules         89       Prepare Schedules         90       Task 4: Revenue Decoupling/Pricing Alternatives         91       Issue Data Request         92       Review Commission Precedents         93       Draft Report         94       Examine Other RDMs         95       Draft Report         94       Examine Othe																		
72       Assemble Bill Frequenciess         73       Assemble Bill Frequenciess         74       Create Booked to Billed Adjustment         75       Establish Revenue Targets         76       Design Rates         77       Mark Up Tariffs         78       Revise Previous Testimony         79       Prepare and Label Exhibits         80       1         81       Task 2: Depreciation Study         2       Issue Data Request         81       Update Data Base         84       Run Curve Fitting Routines         85       Inspect Facilities         86       Select Curves         87       Draft Report         89       Task 4: Revenue Decoupling/Pricing Alternatives         91       Issue Data Request         92       Review Commission Precedents         93       Draft Report         89       Prepare Schedules         90       Task 4: Revenue Decoupling/Pricing Alternatives         93       Draft Report         94       Examine Other RDMs         95       Draft Report         96       Draft Report		0							×	x	x							
74Create Booked to Billed Adjustment75Establish Revenue Targets76Design Rates77Mark Up Tariffs78Revise Previous Testimony79Prepare and Label Exhibits8081Task 2: Depreciation Study82Issue Data Request83Update Data Base84Run Curve Fitting Routines85Inspect Facilities86Select Curves87Draft Report88Prepare Schedules90Task 4: Revenue Decoupling/Pricing Alternatives91Issue Data Request92Review Commission Precedents93Draft Report94Examine Other RDMs95Draft PBR Tariff Language96Draft Report97Draft Report98Draft Report99Task 4: Revenue Decoupling/Pricing Alternatives91Issue Data Request92Review Commission Precedents93Draft Report94Examine Other RDMs95Draft Report96Draft Report97Draft Report98Draft Report99Task 4: Revenue Decoupling/Pricing Alternatives91Sub Cata Request92Review Commission Precedents93Draft Report94Examine Other RDMs95Draft Report96Draft Report96Draft Report96Draft Report							-				<b> </b> ^	x	x					
77       Mark Up Tariffs         78       Revise Previous Testimony         79       Prepare and Label Exhibits         80         81       Task 2: Depreciation Study         82       Issue Data Request         83       Update Data Base         84       Run Curve Fitting Routines         85       Inspect Facilities         86       Select Curves         87       Draft Report         89       Prepare Schedules         90       Task 4: Revenue Decoupling/Pricing Alternatives         91       Issue Data Request         92       Review Commission Precedents         93       Draft RDM Tariff Language         94       Examine Other RDMs         95       Draft Report         96       Draft Report	74	Create Booked to Billed Adjustment										X		X	¥			
77 Mark Up Tariffs 78 Revise Previous Testimony 79 Prepare and Label Exhibits 80 81 Task 2: Depreciation Study 82 Issue Data Request 83 Update Data Base 84 Run Curve Fitting Routines 85 Inspect Facilities 86 Select Curves 87 Draft Report 88 Prepare Schedules 90 Task 4: Revenue Decoupling/Pricing Alternatives 91 Issue Data Request 92 Review Commission Precedents 93 Draft RDM Tariff Language 94 Examine Other RDMs 95 Draft PBR Tariff Language 96 Draft Report 96 Draft Report									-	4024.000/P047			<b>x</b>	x	X	X		
All Task 2: Depreciation Study 81 Task 2: Depreciation Study 82 Issue Data Request 83 Update Data Base 84 Run Curve Fitting Routines 85 Inspect Facilities 86 Select Curves 87 Draft Report 88 Prepare Schedules 90 Task 4: Revenue Decoupling/Pricing Alternatives 91 Issue Data Request 92 Review Commission Precedents 93 Draft RDM Tariff Language 94 Examine Other RDMs 95 Draft PBR Tariff Language 96 Draft Report												X	х				1. "	
All Task 2: Depreciation Study 81 Task 2: Depreciation Study 82 Issue Data Request 83 Update Data Base 84 Run Curve Fitting Routines 85 Inspect Facilities 86 Select Curves 87 Draft Report 88 Prepare Schedules 90 Task 4: Revenue Decoupling/Pricing Alternatives 91 Issue Data Request 92 Review Commission Precedents 93 Draft RDM Tariff Language 94 Examine Other RDMs 95 Draft PBR Tariff Language 96 Draft Report											X			X		X	x	x
81       Task 2: Depreciation Study         82       Issue Data Request         83       Update Data Base         84       Run Curve Fitting Routines         85       Inspect Facilities         86       Select Curves         87       Draft Report         89       Prepare Schedules         90       Task 4: Revenue Decoupling/Pricing Alternatives         91       Issue Data Request         92       Review Commission Precedents         93       Draft RDM Tariff Language         94       Examine Other RDMs         95       Draft Report         96       Draft Report		Prepare and Label Exhibits																
83 Update Data Base 84 Run Curve Fitting Routines 85 Inspect Facilities 86 Select Curves 87 Draft Report 88 Prepare Schedules 90 Task 4: Revenue Decoupling/Pricing Alternatives 91 Issue Data Request 92 Review Commission Precedents 93 Draft RDM Tariff Language 94 Examine Other RDMs 95 Draft PBR Tariff Language 96 Draft Report	81							1.7.										
85 Inspect Facilities 86 Select Curves 87 Draft Report 88 Prepare Schedules 90 Task 4: Revenue Decoupling/Pricing Alternatives 91 Issue Data Request 92 Review Commission Precedents 93 Draft RDM Tariff Language 94 Examine Other RDMs 95 Draft PBR Tariff Language 96 Draft Report 96 Draft Report				ľ	<b>^</b>				x	x	x	x						
86 Select Curves 87 Draft Report 88 Prepare Schedules 90 Task 4: Revenue Decoupling/Pricing Alternatives 91 Issue Data Request 92 Review Commission Precedents 93 Draft RDM Tariff Language 94 Examine Other RDMs 95 Draft PBR Tariff Language 96 Draft Report 87 Draft Report 88 X 89 X 89 X 80												X		X				
87       Draft Report         87       Draft Report         88       Prepare Schedules         90       Task 4: Revenue Decoupling/Pricing Alternatives         91       Issue Data Request         92       Review Commission Precedents         93       Draft RDM Tariff Language         94       Examine Other RDMs         95       Draft PBR Tariff Language         96       Draft Report	85	Inspect Facilities								100				x				
89         90       Task 4: Revenue Decoupling/Pricing Alternatives         91       Issue Data Request         92       Review Commission Precedents         93       Draft RDM Tariff Language         94       Examine Other RDMs         95       Draft PBR Tariff Language         96       Draft Report														x	X			
90Task 4: Revenue Decoupling/Pricing Alternatives91Issue Data Request92Review Commission Precedents93Draft RDM Tariff Language94Examine Other RDMs95Draft PBR Tariff Language96Draft Report															X	X	X	
91       Issue Data Request         92       Review Commission Precedents         93       Draft RDM Tariff Language         94       Examine Other RDMs         95       Draft PBR Tariff Language         96       Draft Report	89	Task A: Revenue Decounting/Pricing Alternatives								,								
92Review Commission Precedents93Draft RDM Tariff Language94Examine Other RDMs95Draft PBR Tariff Language96Draft Report		Issue Data Request			X													
94 Examine Other RDMs 95 Draft PBR Tariff Language 96 Draft Report	92	Review Commission Precedents						X	X			x	x					
95 Draft PBR Tariff Language 96 Draft Report X X X X X	93 94	Dratt RDM Tariff Language Examine Other RDMs		l			X	x			x	X						
	95	Draft PBR Tariff Language								X	X			<b> </b>				
		Draft Report Prepare Testimony and Schedules											^	X	X	X		

1

MA(

## Attachment 8

1

**Billing Rates** 

#### MANAGEMENT APPLICATIONS CONSULTING, INC.

#### **BILLING RATES**

#### **CLASSIFICATION**

#### HOURLY BILLING RATE

Managing Consultant

Senior Consultant

Consultant

Analyst

Junior Analyst

**Technical Assistant** 

Word Processing

<u>|</u>MA(

Attachment 6 Redacted Page 60 of 66

## UNITIL ENERGY SYSTEMS, INC. PROPOSAL FOR ELECTRIC RATE CASE FILING

## Attachment 9

## **Billing Terms and Conditions**

#### 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.





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,

games 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	

Attachmentenensteartedacted-17-D C O N F I D E N T I A L

## 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 \_\_\_\_\_\_\_nours 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. Hadawag

Samuel C. Hadaway Principal

Accepted by:

Karan m. ashny

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 Heidebrecht	ər hour ər hour
Senior Associates:	ər hour
Associates:	ər hour
Data Collection and Analysis:	ər hour
Administrative Assistance:	ər 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.