

NORTHERN UTILITIES, INC.-NEW HAMPSHIRE DIVISION
 RATE CASE COST INVOICES
 DG 13-086
 INVOICE REFERENCE
 (Actuals Through January 31, 2014)
 (Management Applications Estimate of \$11,987.50 for January 2014)

<u>Legal</u>	<u>Total Amount</u>	<u>Tab</u>
PIERCE ATWOOD LLP	\$32,863.08	1
<u>Cost of Equity</u>		
FINANCO INC.	\$21,300.00	2
<u>Accounting Cost Study</u>		
MANAGEMENT APPLICATIONS (MAC)	\$64,307.49	3
<u>Marginal Cost Study</u>		
MANAGEMENT APPLICATIONS (MAC)	\$77,050.00	3
<u>Rate Design</u>		
MANAGEMENT APPLICATIONS (MAC)	\$26,358.32	3
<u>Total MAC</u>	<u>\$167,715.81</u>	
<u>Rate Plan</u>		
CONCENTRIC ENERGY ADVISORS	\$58,200.96	4
<u>Printing</u>		
RAM COMPANIES	\$7,068.52	5
<u>Publishing</u>		
UNION LEADER	\$518.70	6
<u>Misc.</u>		
CURRAN LOGISTICS LLC	\$99.57	7
STEVEN E. PATNAUDE, LCR	\$242.10	
<u>Consultant</u>		
NHPUC Consultant	TBD	8
<u>TOTAL</u>	<u>\$288,008.74</u>	

NORTHERN UTILITIES, INC.-NEW HAMPSHIRE DIVISION
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(Actuals Through January 31, 2014)
(Management Applications Estimate of \$11,987.50 for January 2014)

CATEGORY	DATE OF INVOICE	DESCRIPTION	AMOUNT	INVOICE REFERENCE
Legal				TAB 1
	Feb-13	PIERCE ATWOOD LLP	\$2,550.00	1
	Mar-13	PIERCE ATWOOD LLP	\$7,267.50	2
	Apr-13	PIERCE ATWOOD LLP	\$15,294.48	4
	May-13	PIERCE ATWOOD LLP	\$5,946.71	7
	Jun-13	PIERCE ATWOOD LLP	\$1,090.12	9
	Jul-13	PIERCE ATWOOD LLP	\$247.35	11
	Sep-13	PIERCE ATWOOD LLP	\$121.12	13
	Oct-13	PIERCE ATWOOD LLP	\$345.80	14
		<u>TOTAL PIERCE ATWOOD LLP</u>	<u>\$32,863.08</u>	
Cost of Equity				TAB 2
	Feb-13	FINANCO INC.	\$6,575.00	1
	Mar-13	FINANCO INC.	\$10,925.00	2
	Aug-13	FINANCO INC.	\$3,800.00	3
		<u>TOTAL FINANCO INC.</u>	<u>\$21,300.00</u>	
Accounting Cost Study				TAB 3
	Feb-13	MANAGEMENT APPLICATIONS (MAC)	\$925.00	1
	Mar-13	MANAGEMENT APPLICATIONS	\$12,837.50	3
	Apr-13	MANAGEMENT APPLICATIONS	\$11,962.50	6
	May-13	MANAGEMENT APPLICATIONS	\$4,262.50	10
	Aug-13	MANAGEMENT APPLICATIONS	\$1,350.00	13
	Sep-13	MANAGEMENT APPLICATIONS	\$3,050.00	15

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CATEGORY	DATE OF INVOICE	DESCRIPTION	AMOUNT	INVOICE REFERENCE
	Oct-13	MANAGEMENT APPLICATIONS	\$7,225.00	17
	Nov-13	MANAGEMENT APPLICATIONS	\$14,094.99	21
	Dec-13	MANAGEMENT APPLICATIONS	\$675.00	25
	Jan-14	MANAGEMENT APPLICATIONS	\$2,962.50	27
	TBD	MANAGEMENT APPLICATIONS	\$4,962.50	29
		<u>TOTAL MAC ACCOUNTING COST STUDY/RATE DESIGN</u>	<u>\$64,307.49</u>	
Marginal Cost Study				
	Feb-13	MANAGEMENT APPLICATIONS (MAC)	\$1,125.00	1
	Mar-13	MANAGEMENT APPLICATIONS	\$3,750.00	4
	Apr-13	MANAGEMENT APPLICATIONS	\$16,937.50	8
	May-13	MANAGEMENT APPLICATIONS	\$4,325.00	12
	Sep-13	MANAGEMENT APPLICATIONS	\$17,750.00	18
	Oct-13	MANAGEMENT APPLICATIONS	\$20,500.00	22
	Nov-13	MANAGEMENT APPLICATIONS	\$8,375.00	25
	Jan-14	MANAGEMENT APPLICATIONS	\$3,762.50	28
	TBD	MANAGEMENT APPLICATIONS	\$525.00	30
		<u>TOTAL MAC MARGINAL COST STUDY</u>	<u>\$77,050.00</u>	
Rate Design				
	Feb-13	MANAGEMENT APPLICATIONS (MAC)	\$675.00	1
	Mar-13	MANAGEMENT APPLICATIONS	\$3,262.50	4
	Apr-13	MANAGEMENT APPLICATIONS	\$6,750.00	8
	May-13	MANAGEMENT APPLICATIONS	\$4,925.00	12

NORTHERN UTILITIES, INC.-NEW HAMPSHIRE DIVISION
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(Management Applications Estimate of \$11,987.50 for January 2014)

CATEGORY	DATE OF INVOICE	DESCRIPTION	AMOUNT	INVOICE REFERENCE
	Aug-13	MANAGEMENT APPLICATIONS	\$375.00	16
	Sep-13	MANAGEMENT APPLICATIONS	\$937.50	18
	Oct-13	MANAGEMENT APPLICATIONS	\$2,933.32	20
	TBD	MANAGEMENT APPLICATIONS	\$6,500.00	23
		<u>TOTAL MAC RATE DESIGN</u>	<u>\$26,358.32</u>	

Rate Plan

Mar-13	CONCENTRIC ENERGY ADVISORS	\$7,047.41	1
Apr-13	CONCENTRIC ENERGY ADVISORS	\$26,777.37	5
Jun-13	CONCENTRIC ENERGY ADVISORS	\$2,654.12	9
Jul-13	CONCENTRIC ENERGY ADVISORS	\$478.13	11
Aug-13	CONCENTRIC ENERGY ADVISORS	\$3,187.50	15
Sep-13	CONCENTRIC ENERGY ADVISORS	\$14,566.03	17
Oct-13	CONCENTRIC ENERGY ADVISORS	\$2,321.65	21
Nov-13	CONCENTRIC ENERGY ADVISORS	\$318.75	24
Dec-13	CONCENTRIC ENERGY ADVISORS	\$212.50	27
Jan-14	CONCENTRIC ENERGY ADVISORS	\$637.50	30
	<u>TOTAL CONCENTRIC RATE DESIGN</u>	<u>\$58,200.96</u>	

Printing

Apr-13	RAM COMPANIES	\$1,870.10	TAB 5 1
May-13	RAM COMPANIES	\$1,858.70	2
Apr-13	RICOH	\$3,339.72	3

NORTHERN UTILITIES, INC.-NEW HAMPSHIRE DIVISION
RATE CASE COST INVOICES
DG 13-086
INVOICE REFERENCE
(Actuals Through January 31, 2014)
(Management Applications Estimate of \$11,987.50 for January 2014)

CATEGORY	DATE OF INVOICE	DESCRIPTION	AMOUNT	INVOICE REFERENCE
		<u>TOTAL PRINTING</u>	<u>\$7,068.52</u>	
Publishing				TAB 6
	May-13	UNION LEADER	\$518.70	1
		<u>TOTAL PUBLISHING</u>	<u>\$518.70</u>	
Misc.				TAB 7
	Apr-13	CURRAN LOGISTICS LLC	\$99.57	1
	Jul-13	STEVEN E. PATNAUDE, LCR	\$242.10	2
		<u>TOTAL MISC.</u>	<u>\$341.67</u>	
Consultant				TAB 8
	TBD	NHPUC Consultant	TBD	1
		<u>TOTAL CONSULTANT</u>	<u>\$0.00</u>	
		<u>TOTAL RATE CASE SURCHARGE COSTS</u>	<u>\$288,008.74</u>	

Tab 1

Pierce Atwood LLP

PIERCE ATWOOD

ALL INVOICES ARE DUE WITHIN 30 DAYS


February 19, 2013

Unitil Service Corp.
Gary Epler, Sr. Regulatory Counsel
6 Liberty Lane West
Hampton, NH 03842-1720

For Legal Services Rendered in Connection With

New Hampshire 2013 Base Rates

Account No. 50658/03830 JWG
Invoice No. 805837
Tax ID No. 01-0190452

1/29/13 JWG		Prepare for and attend meetings at Unitil regarding preparation of new base rate filings in NH; conferences G. Epler, G. Simmons D. Chong, M. Collin et al.
1/29/13 WDH		Prepare for and meet with Unitil team regarding 2013 base rate case
		TOTAL HOURS

TIMEKEEPER SUMMARY

	HOURS	RATE	AMOUNT
J. Gulliver			1,275.00
W. Hewitt			1,275.00
Timekeeper Summary Total			2,550.00

TOTAL THIS INVOICE

\$2,550.00

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PIERCE ATWOOD

ALL INVOICES ARE DUE WITHIN 30 DAYS

March 26, 2013
Revised June 14, 2013

Unitil Service Corp.
Gary Epler, Sr. Regulatory Counsel
6 Liberty Lane West
Hampton, NH 03842-1720

For Legal Services Rendered in Connection With

New Hampshire 2013 Base Rates


Account No. 50658/03830 JWG
Invoice No. 824249
Tax ID No. 01-0190452

2/05/13 WDH	Conference T. Schneider regarding issues for 2013 rate case; brief review of outline for M. Collin testimony
2/05/13 TRS	E-mail to J. Gulliver and W. Hewitt regarding New Hampshire procedures and history
2/05/13 TRS	Draft outline of M. Collin testimony; research rate treatment of advertising costs
2/06/13 JWG	Telephone calls regarding filing logistics; attention to orders and case and testimony outlines; G. Simmons
2/07/13 JWG	Attention to notice, suspension, filing and effective date issues; correspondence Unitil regarding same; attention to stipulation
2/08/13 JWG	Attention to drafts; data requirements; timing of expected rate change; correspondence regarding same
2/08/13 WDH	E-mail exchanges with T. Meissner regarding draft testimony
2/11/13 JWG	Telephone call G. Epler; attention to filing requirements and notice provisions; correspondence Unitil regarding drafting
2/13/13 JWG	Telephone call G. Simmons; NH orders; Maine rate effective date
2/18/13 JWG	Correspondence G. Simmons; attention to testimony outlines, Collin, T. Meissner; W. Hewitt regarding same
2/18/13 WDH	Conference J. Gulliver regarding status of testimony drafts and outline of M. Collin testimony
2/18/13 TRS	Discuss revisions to Collin testimony outline with J. Gulliver
2/19/13 JWG	Draft outlines; correspondence G. Simmons; attention to filing requirements

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2/20/13 JWG		Attention to draft testimony; correspondence regarding same; edit drafts
2/20/13 TRS		Revise Collin testimony outline; prepare memorandum summarizing recent research; discuss same with J. Gulliver; review J. Gulliver revisions to outline
2/21/13 WDH		Review and comment on draft outline for M. Collin prefiled testimony
2/21/13 TRS		Draft memorandum summarizing previous research; review and revise Collin testimony outline; discuss same with J. Gulliver
2/26/13 JWG		Correspondence G. Simmons; case update
2/28/13 JWG		Attention to drafts and case preparation

TOTAL HOURS

TIMEKEEPER SUMMARY

	HOURS	RATE	AMOUNT
J. Gulliver			4,420.00
W. Hewitt			382.50
T. Schneider			2,465.00
Timekeeper Summary Total			7,267.50

TOTAL THIS INVOICE

\$7,267.50

PIERCE ATWOOD

ALL INVOICES ARE DUE WITHIN 30 DAYS

April 24, 2013

Unitil Service Corp.
Gary Epler, Sr. Regulatory Counsel
6 Liberty Lane West
Hampton, NH 03842-1720

For Legal Services Rendered in Connection With

New Hampshire 2013 Base Rates

Account No. 50658/03830 JWG
Invoice No. 816436
Tax ID No. 01-0190452

3/04/13 JWG	Review and revise testimony; correspondence
3/04/13 WDH	Conference with J. Gulliver regarding draft testimony; review and annotate M. Collin and T. Meissner draft testimony
3/05/13 JWG	Review and edit draft testimony; meeting regarding same
3/05/13 WDH	Review and comment on draft testimony; conference with J. Gulliver and T. Schneider regarding same
3/05/13 TRS	Review Collin and Meissner testimony; meeting with J. Gulliver and W. Hewitt regarding same
3/06/13 JWG	Edit testimony
3/06/13 WDH	Attention to T. Meissner draft testimony; e-mail to T. Meissner regarding same; attention to revised M. Collin draft testimony
3/06/13 TRS	Revise M. Collin testimony
3/07/13 JWG	Revisions testimony
3/07/13 WDH	Extended telephone conference with T. Meissner regarding rate case themes and draft testimony; review and revise M. Collin draft testimony; e-mail to J. Gulliver and T. Schneider regarding same
3/07/13 TRS	Revise Collin testimony to incorporate W. Hewitt and J. Gulliver comments; discuss same with J. Gulliver; draft email regarding same
3/08/13 JWG	Draft testimony; correspondence regarding same
3/08/13 WDH	Attention to e-mail and attachment from T. Meissner regarding revised draft testimony; brief review of testimony
3/08/13 TRS	Emails regarding draft Collin testimony; review of same
3/08/13 TRS	Emails regarding draft Collin testimony; review of same
3/11/13 JWG	D. Chong testimony; correspondence; telephone calls regarding schedules

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NV NH 3040 0000 182 0328 1529448

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3/11/13 WDH	[REDACTED] attention to e-mail from T. Meissner regarding stock issuance issues and last rate case; respond to same; review and comment on T. Meissner draft testimony; e-mail to T. Meissner regarding same; telephone conference with Unitil team regarding development of themes for rate case filing; e-mail to J. Gulliver regarding same
3/12/13 JWG	attention to draft testimony; D. Chong et al.; correspondence W. Hewitt; correspondence Unitil
3/12/13 WDH	review and annotate D. Chong draft testimony; e-mail exchange with J. Gulliver regarding same; e-mail to D. Chong regarding comments on draft testimony
3/13/13 WDH	begin review of S. Hadaway testimony; telephone conference with T. Meissner regarding comments on his draft testimony
3/14/13 WDH	continue review and comments on S. Hadaway testimony; e-mail to Unitil team regarding same; telephone call from T. MacArthur regarding need for protective orders; conference T. Schneider regarding same; attention to M. Collin draft testimony
3/15/13 WDH	review and annotate M. Collin revised draft testimony; e-mail to M. Collin regarding same; e-mail to T. Meissner regarding additional Q&A to include in testimony; brief review of T. Meissner revised testimony
3/18/13 JWG	review and revise testimony; correspondence Unitil
3/18/13 WDH	attention to e-mail from M. Collin regarding amended testimony; review same; conference with J. Gulliver regarding same
3/19/13 JWG	review and revise testimony; correspondence Unitil regarding same
3/20/13 JWG	revisions and edits to testimony; telephone call M. Collin; telephone call G. Simmons; attention to filings
3/20/13 WDH	review and revise T. Meissner draft testimony; e-mail to Unitil team regarding same; email exchanges with T. Meissner regarding same; review and annotate G. Long draft testimony; e-mail to Unitil team regarding same
3/21/13 JWG	attention to Hadaway final changes; Chong testimony; telephone call D. Chong; attention to schedules; correspondence
3/21/13 WDH	review and comment on draft protective order and related motion; telephone conference with T. Meissner regarding comments on draft testimony and development of themes regarding same; conference with J. Gulliver regarding status of draft testimony and emerging themes review and annotate J. Simpson testimony
3/22/13 JWG	review Chapter 120 drafts; G. Simmons; review and revise testimony; telephone calls M. Collin, G. Simmons; J. Simpson; telephone call G. Epler
3/29/13 JWG	G. Simmons; attention to NH schedule and rate effective date issues; changes to NH testimony

TOTAL HOURS

This is ME.

TIMEKEEPER SUMMARY

	HOURS	RATE	AMOUNT
J. Gulliver	[REDACTED]	[REDACTED]	[REDACTED]
W. Hewitt			
T. Schneider			
Timekeeper Summary Total			[REDACTED]
Less [REDACTED] Discount - [REDACTED]			\$16,077.75
TOTAL THIS INVOICE			\$16,077.75

PIERCE ATWOOD

ALL INVOICES ARE DUE WITHIN 30 DAYS

May 15, 2013

Unitil Service Corp.
Gary Epler, Sr. Regulatory Counsel
6 Liberty Lane West
Hampton, NH 03842-1720

For Legal Services Rendered in Connection With

New Hampshire 2013 Base Rates

Account No. 50658/03830 JWG
Invoice No. 819871
Tax ID No. 01-0190452

4/01/13 JWG	Correspondence regarding NH edits and filing process
4/02/13 JWG	Attention to revisions for NH filing; correspondence regarding same
4/02/13 WDH	Attention to e-mail from G. Simmons regarding T. Meissner draft testimony for New Hampshire; begin review and annotation of same
4/03/13 JWG	Telephone call G. Epler regarding filing and review
4/03/13 WDH	Review and comment on T. Meissner draft New Hampshire testimony
4/04/13 WDH	Finish review of T. Meissner testimony; e-mail to Unitil team regarding same
4/05/13 JWG	G. Epler regarding NH issues; attention to drafts
4/08/13 JWG	Attention to draft notice; NH regulations; J. Conneely regarding same
4/12/13 JWG	Attention to finalized NH materials; correspondence
4/15/13 JWG	Correspondence and attention to materials as filed; NH data
4/16/13 JWG	Telephone call OPA regarding NH filing and differences from Maine; procedural schedule
4/18/13 JWG	Attention to NH public notice; schedule; G. Epler regarding same; NH calendar; prior case calendar; discovery
4/19/13 JWG	Attention to NH calendar and routine procedural orders
4/22/13 JWG	Attention to filing and NHPUC docket calendar
4/23/13 JWG	Attention to protective order process and discovery process
4/26/13 WDH	Attention to proposed schedule for NH rate case; review schedule for 2011 rate case

TOTAL HOURS

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TIMEKEEPER SUMMARY

	HOURS	RATE	AMOUNT
J. Gulliver			
W. Hewitt			
Timekeeper Summary Total			
Less [REDACTED] Discount - [REDACTED]			\$5,936.40

DISBURSEMENTS

4/15/13 Telephone Charges	10.31
Total for Disbursements	10.31

TOTAL THIS INVOICE \$5,946.71



Unitil Service Corp.
Gary Epler, Sr. Regulatory Counsel
6 Liberty Lane West
Hampton, NH 03842-1720

June 14, 2013
Invoice # 823880

INVOICE SUMMARY

For professional services rendered and costs advanced through May 31, 2013:

Client.Matter: 50658.3830

RE: New Hampshire 2013 Base Rates

Professional Services	
Less [REDACTED] Discount [REDACTED]	
Net Professional Services	\$ 1,090.12
Disbursements Advanced	<u>\$.00</u>
TOTAL THIS INVOICE	\$ 1,090.12

ALL INVOICES ARE DUE WITHIN 30 DAYS

PIERCE ATWOOD LLP

Invoice #: 823880

June 14, 2013

PROFESSIONAL SERVICES RENDERED

Date	Atty	Hours	Description Of Services Rendered
5/02/13	JWG		Review contract and correspondence G. Epler regarding same
5/03/13	JWG		Correspondence
5/07/13	WDH		Attention to NH docket and status of rate suspension and initial hearing on rate filing
5/28/13	WDH		Review proposed procedural schedule and compare to Maine proposal; e-mail to G. Epler regarding same
			Totals

TOTAL PROFESSIONAL SERVICES

Less Discount -

NET FEES

\$ 1,090.12

SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
J. Gulliver			
W. Hewitt			
TOTALS			

TOTAL THIS INVOICE

\$ 1,090.12

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PIERCE ATWOOD LLP

Invoice #: 828443

July 26, 2013

Client.Matter: 50658.3830

RE: New Hampshire 2013 Base Rates

PROFESSIONAL SERVICES RENDERED

Date	Atty	Hours	Description Of Services Rendered
6/05/13	JWG		Correspondence regarding schedule and temporary rates
6/13/13	JWG		Stipulation and temporary rate settlement; G. Epler regarding same
			Totals

TOTAL PROFESSIONAL SERVICES

Less Discount of

NET FEES

\$ 247.35

SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
J. Gulliver			
TOTALS			

TOTAL THIS MATTER

\$ 247.35

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Unitil Service Corp.
Gary Epler, Sr. Regulatory Counsel
6 Liberty Lane West
Hampton, NH 03842-1720

September 24, 2013
Invoice # 836085

INVOICE SUMMARY

For professional services rendered and costs advanced through August 31, 2013:

Client.Matter: 50658.3830

RE: New Hampshire 2013 Base Rates

Professional Services
Less Discount of \$

Net Professional Services
Disbursements Advanced

TOTAL THIS INVOICE

\$ 121.12

\$.00

\$ 121.12

ALL INVOICES ARE DUE WITHIN 30 DAYS

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PIERCE ATWOOD LLP

Invoice #: 836085

September 24, 2013

PROFESSIONAL SERVICES RENDERED

Date	Atty	Hours	Description Of Services Rendered
8/07/13	JWG		Attention to data responses for NH
			Totals

TOTAL PROFESSIONAL SERVICES

Less Discount of

NET FEES

\$ 121.12

SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
J. Gulliver			
TOTALS			

TOTAL THIS INVOICE

\$ 121.12



Unitil Service Corp.
Gary Epler, Sr. Regulatory Counsel
6 Liberty Lane West
Hampton, NH 03842-1720

October 17, 2013
Invoice # 838011

INVOICE SUMMARY

For professional services rendered and costs advanced through September 30, 2013:

Client.Matter: 50658.3830

RE: New Hampshire 2013 Base Rates

Professional Services
Less 5% Discount of \$17

Net Professional Services
Disbursements Advanced

TOTAL THIS INVOICE

[REDACTED]

[REDACTED]
\$ 22.80

\$ 345.80

ALL INVOICES ARE DUE WITHIN 30 DAYS

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PIERCE ATWOOD LLP

Invoice #: 838011

October 17, 2013

PROFESSIONAL SERVICES RENDERED

Date	Atty	Hours	Description Of Services Rendered
9/03/13	JWG		Attention to data responses
9/12/13	JWG		Attention to promotion issue and telephone call and correspondence G. Epler regarding same
			Totals
			TOTAL PROFESSIONAL SERVICES
			Less Discount of
			NET FEES

\$ 323.00

SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
J. Gulliver			
TOTALS			

DISBURSEMENTS ADVANCED

Description	Amount
9/11/13 Office Supplies	22.80
TOTAL DISBURSEMENTS ADVANCED	\$ 22.80
TOTAL THIS INVOICE	<u>\$ 345.80</u>

Tab 2

FINANCO INC.

FINANCIAL ANALYSIS CONSULTANTS

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

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

Invoice

Mr. Mark Collin
Senior Vice President and CFO
6 Liberty Lane West
Hampton, NH 03842

Invoice Date: 2/28/2013
Invoice #: 3769

In Reference To: NH Northern Utilities Case

Service	Description of Work	Date	Hours/Qty	Rate	Amount
Heidebrecht	ROE TESTIMONY	2/11/2013			675.00
Hadaway	PREPARE MATERIALS FOR ROE DISCUSSION	2/14/2013			450.00
Hadaway	ROE TESTIMONY	2/18/2013			675.00
Hadaway	ROE TESTIMONY	2/19/2013			675.00
Hadaway	ROE TESTIMONY	2/25/2013			900.00
Hadaway	ROE TESTIMONY	2/26/2013			1,350.00
Hadaway	ROE TESTIMONY	2/27/2013			1,350.00
Heidebrecht	Review previous order, begin developing exhibits	2/28/2013			500.00

Please Remit To:

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

Total \$6,575.00

Balance Due \$6,575.00

Thank you for the opportunity to be of service.

30-40-00-00-182-03-28

Approved for Payment
JFC
4/8/13
\$6,575.00

FINANCIAL ANALYSIS CONSULTANTS

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

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

Invoice

Mr. Mark Collin
 Senior Vice President and CFO
 6 Liberty Lane West
 Hampton, NH 03842

Invoice Date: 3/31/2013
 Invoice #: 3775

In Reference To: NH Northern Utilities Case

Service	Description of Work	Date	Hours/Qty	Rate	Amount
Hadaway	ROE TESTIMONY	3/1/2013			675.00
Hadaway	ROE TESTIMONY	3/4/2013			675.00
Heidebrecht	Update ROE database	3/5/2013			750.00
Hadaway	ROE TESTIMONY	3/5/2013			675.00
Heidebrecht	Update ROE database	3/6/2013			750.00
Hadaway	ROE TESTIMONY	3/6/2013			675.00
Heidebrecht	ROE testimony & exhibits	3/8/2013			750.00
Hadaway	ROE TESTIMONY	3/8/2013			675.00
Heidebrecht	ROE testimony & exhibits	3/12/2013			500.00
Heidebrecht	ROE testimony & exhibits	3/14/2013			500.00
Heidebrecht	ROE testimony & exhibits	3/18/2013			500.00
Hadaway	ROE TESTIMONY	3/18/2013			675.00
Heidebrecht	ROE testimony & exhibits	3/20/2013			500.00
Hadaway	ROE TESTIMONY	3/20/2013			675.00
Heidebrecht	ROE testimony & exhibits	3/22/2013			500.00
Heidebrecht	ROE testimony & exhibits	3/25/2013			500.00
Hadaway	ROE TESTIMONY	3/25/2013			450.00
Heidebrecht	Workpapers	3/28/2013			500.00

Please Remit To:

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

Total \$10,925.00

Balance Due \$10,925.00

Thank you for the opportunity to be of service.

Approved for Payment
 JFC
 5/7/13
 30-40-00-00-182-03-28
 \$10,925.00

FINANCIAL ANALYSIS CONSULTANTS

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

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

Invoice

Mr. Mark Collin
Senior Vice President and CFO
6 Liberty Lane West
Hampton, NH 03842

Invoice Date: 8/31/2013
Invoice #: 3803

In Reference To: NH Northern Utilities Case

Service	Description of Work	Date	Hours/Qty	Rate	Amount
Heidebrecht	Data request responses	8/22/2013			1,000.00
Hadaway	DR RESPONSES	8/27/2013			450.00
Heidebrecht	Data request responses	8/28/2013			1,000.00
Hadaway	DR RESPONSES	8/28/2013			1,350.00
<div>Approved For Payment \$3,800 JFC 9/13/13 30-40-00-00-182-03-Q8</div>					

Please Remit To:

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

Total \$3,800.00

Balance Due \$3,800.00

Thank you for the opportunity to be of service.

Tab 3

Accounting Cost Study

Management Applications (MAC)



Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
2/1/2013	20130217

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

4 Weeks Ended 1/25/13

P/O #	Terms	Project	
	Net 10 Days	201304 Unitil, NU NH Acctg Study ✓	
Hours	Description	Rate	Amount
	Michael J. Morganti Secretarial Services		900.00 25.00
		Total	\$925.00 ✓

30-40-00-00-182-03-28 KA

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

January 2013

Michael Morganti

Unitil Service Corp. / Northern Utilities

W. O. #201304 New Hampshire Division Accounting Cost Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
1/21/13		Preparing data request and templates for Accounting COS and sending to Company.
		TOTAL HOURS



Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
3/1/2013	20130315

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

4 Weeks Ended 2/22/13

P/O #	Terms	Project	
	Net 10 Days	201304 Unitil, NU NH Acctg Study ✓	
Hours	Description	Rate	Amount
	Paul M. Normand		1,250.00
	Michael J. Morganti		11,587.50
Total			\$12,837.50

30-40-00-00-182-03-28

Kr

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2013

Paul Normand

Unitil Service Corp. / Northern Utilities

W. O. #201304 New Hampshire Division Accounting Cost Study

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

	Allocation factor development for facility charge.
--	--

	TOTAL HOURS
--	--------------------

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2013

Michael Morganti

Unitil Service Corp. / Northern Utilities

W. O. #201304 New Hampshire Division Accounting Cost Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
2/2/13		Summarizing revenue by rate class.
2/4/13		Setting up worksheet with revenues by rate class and calculating annualization adjustment. Reviewing revenue requirements file.
2/5/13		Updating COS for plant items. Setting up weather normalization file for Billing Cycle data.
2/6/13		Revising worksheet for annualization adjustment.
2/8/13		Calculating billing cycle percentages. Calculating weather normalization adjustment.
2/10/13		Calculating production revenue adjustment. Updating rate base in COS for 2013 Plant Additions. Updating revenues in Cost of Service to agree with latest revenue requirements.
2/11/13		Computing billing cycle percentages for weather normalization file. Computing transportation volumes by billing cycle. Computing meter reading weightings for weather normalization.
2/12/13		Computing weather normalization and calendar month sales. Reviewing weather normalization adjustment with Northern. Computing loss factor.
2/13/13		Updating weather normalization file for revisions.
2/14/13		Reviewing and updating weather normalization for revisions. Reviewing outstanding data with Northern.
2/15/13		Reviewing and updating weather normalization for revisions. Updating COS for revenue requirements updates. Reviewing and updating Intangible Plant and amortization expenses.
2/16/13		Entering latest revenue requirements data into COS model.
2/19/13		Updating COS for latest revenue requirements. Updating revenues by rate class in COS.
2/24/13		Updating COS for latest revenue requirements. Updating Income Tax calculations in COS. Setting up internal allocators in COS. Inputting Dispatch and Acquisition Costs in COS. Developing labor allocator.
		TOTAL HOURS

T.I.N. 23-2293083

30-40-00-00-182.03-28 KA

MANAGEMENT APPLICATIONS CONSULTING, INC.

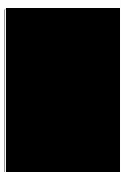
Professional Services

March 2013

Paul Normand

Unitil Service Corp. / Northern Utilities

W. O. #201304 New Hampshire Division Accounting Cost Study

<u>Time</u>	<u>Description</u>
	Review allocators and preliminary results. Modify calculations and testimony.
	TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2013

Michael Morganti

**W. O. #201304 Unitil Service Corp. / Northern Utilities
New Hampshire Division Accounting Cost Study**

<u>Date</u>	<u>Time</u>	<u>Description</u>
2/25/13		Creating proportional responsibility allocator. Updating design day and sales allocator in cost of service. Updating customer allocators and billing determinants in cost of service. Updating customer deposits and late payment direct assignments.
2/28/13		Updating labor allocator in cost of service. Updating internal allocators in cost of service. Setting up component cost for mains. Running component cost and updating.
3/1/13		Running and checking component costs.
3/5/13		Updating cost of service for latest revenue requirements.
3/8/13		Updating cost of service for latest meters and services allocator and latest revenue requirements. Running component costs and checking.
3/13/13		Updating cost of service and component costs.
3/16/13		Updating cost of service for final revenue requirements.
3/28/13		Creating PDF files of schedules and workpapers.
3/29/13		Creating PDF files of schedules and workpapers.
		TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2013

Roxanne Peters

Unitil Service Corp. / Northern Utilities

W. O. #201304 New Hampshire Div. Accounting Cost of Service Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
3/4-3/5/13		Locate allocators in spreadsheet "Northern NH COS 12-31-12 Revised 2-28-13.xls" and enter locations for M. Morganti.
TOTAL		



Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
5/3/2013	20130513

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

4 Weeks Ended 4/26/13

P/O #	Terms	Project	
	Net 10 Days	201304 Unitil, NU NH Acctg Study ✓	
Hours	Description	Rate	Amount
	Paul M. Normand		2,125.00
	Michael J. Morganti		2,025.00
	Secretarial Services		112.50
		Approved for Payment 4,262.50 JFL 5/14/13	

Total **\$4,262.50** ✓

30 40.00.00.182.03.28

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MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2013

Paul Normand

Unitil Service Corp. / Northern Utilities

W. O. #201304

New Hampshire Division Accounting Cost Study

Time

Description



Review final results, allocators, and testimony.

TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2013

Michael Morganti

**W. O. #201304 Unitil Service Corp. / Northern Utilities
New Hampshire Division Accounting Cost Study**

<u>Date</u>	<u>Time</u>	<u>Description</u>
4/1/13		Reviewing COS testimony. Reviewing Design Day demands and write-up for workpapers. Creating PDF file of Weather Normalization adjustments.
4/2/13		Creating PDF files of workpapers. Adding headers to workpapers and schedules. Running proposed revenues through cost of service programs. Creating workpaper index.
		TOTAL HOURS

T.I.N. 23-2293083

30, 40, 00, 00, 182, 03, 28

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

July 2013

Michael Morganti

**W. O. #201304 Unitil Service Corp. / Northern Utilities
New Hampshire Division Accounting Cost Study**

<u>Date</u>	<u>Time</u>	<u>Description</u>
7/5/13		Responding to OCA 1-27.
7/8/13		Responding to OCA 1-27 and setting up worksheet for OCA 1-28.
		TOTAL HOURS



Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
9/5/2013	20130907

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

5 Weeks Ended 8/30/13

P/O #	Terms	Project	
	Net 10 Days	201304 Unitil, NH Acctg Study ✓	
Hours	Description	Rate	Amount
	Michael J. Morganti Secretarial Services		2,700.00 350.00
		Approved for payment \$3,050.00 JFL 9/13/13 30-40-00-00-182-03-2	
		Total	\$3,050.00

KA

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

August 2013

Michael Morganti

**W. O. #201304 Unitil Service Corp. / Northern Utilities
New Hampshire Division Accounting Cost Study**

<u>Date</u>	<u>Time</u>	<u>Description</u>
8/7/13		Responding to Staff 2-28, 2-40, 2-44, 2-45, 2-46, 2-47, 2-48, 2-49, and 2-50.
8/8/13		Responding to Staff 2-51, 2-52, 2-53, 2-54, 2-55, and 2-58.
8/13/13		Compiling rate design data from the past five years from FGE and Corning Natural Gas for Staff 2-69.
8/27/13		Responding to OCA 2-6 and 2-21.
8/28/13		Responding to OCA 2-3, 2-11, 2-34, 2-4, 2-5, 2-7, and 2-20.
		TOTAL HOURS



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

T.I.N. 23-2293083

Invoice

Date	Invoice #
10/4/2013	20131007

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

4 Weeks Ended 9/27/13

P/O #	Terms	Project		
	Net 10 Days	201304 Unitil, NU NH Acctg Study		
Hours	Description		Rate	Amount
	Michael J. Morganti			4,050.00
	Debbie L. Gajewski			1,912.50
	Secretarial Services			1,262.50

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

September 2013

Michael Morganti

**W. O. #201304 Unitil Service Corp. / Northern Utilities
New Hampshire Division Accounting Cost Study**

<u>Date</u>	<u>Time</u>	<u>Description</u>
9/10/13		Reviewing workpapers with Paul Normand for technical conference.
9/12/13		Creating tables of references for Description of allocators for Schedule PMN-1G-7.
9/13/13		Creating tables of references for Description of allocators for Schedule PMN-1G-7.
9/16/13		Creating tables of references for Description of allocators for Schedule PMN-1G-7.
9/17/13		Reviewing write-up and flow diagram for cost of service study.
9/19/13		Responding to Technical Conference data requests 8, 9, 10, 11, and 12.
9/20/13		Responding to Technical Conference data request 8.
9/25/13		Computing O&M Delivery Cost per Customer from filing after removing O&M pro forma adjustments.
9/26/13		Updating settlement worksheet with current as filed balances. Reviewing Technical Conference data responses 8, 9, 10, 11, and 12.
		TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

September 2013

Debbie Gajewski

Unitil Service Corp. / Northern Utilities

W. O. #201304

NH Division Accounting Cost of Service Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
09-13-13		Respond to NUNH data request ODR 2-6.
09-16-13		Respond to NUNH data request ODR 2-6.
09-17-13		Respond to NUNH data request ODR 2-6.
09-25-13		Respond to NUNH data request ODR 2-1 and 2-6.
09-27-13		Respond to NUNH data request ODR 2-6.
		TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

October 2013

Secretarial Services

Unitil Service Corp.

W. O. #201304

NU-NH Accounting Cost of Service Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
9/6/13		Make Paul Normand's changes to OCA data requests.
9/10-13/13		Begin preliminary work on ODR 2-10 Attachment 1: cross-referencing Bates numbered pages of allocator locations in the filing to pages in the actual COS study, copying references from Mike Morganti's spreadsheet, pasting them as tables into the Word document that comprises the response, and entering data where necessary.
9/17-20/13		Continue work on ODR 2-10 Attachment 1. From Unitil's Website database, locate and print filed responses referenced in ODRs for Morganti's reference. Type Morganti's responses to ODR Nos. 8, 9, 10, 11 and 12.
9/23-27/13		Complete and proof ODR 2-10 Attachment 1 (consisting of 147 pages). Type and provide assistance to Paul Normand, Debbie Gajewski, and Marcy Stefan with their responses to ODR Set 2 requests.
		TOTAL HOURS



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

T.I.N. 23-2293083

Invoice

Date	Invoice #
11/1/2013	20131106

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

4 Weeks Ended 10/25/13

P/O #	Terms	Project	
	Net 10 Days	201304 Unitil, NU NH Acctg Study	
Hours	Description	Rate	Amount
	Michael J. Morganti		11,925.00
	Debbie L. Gajewski		675.00
	Secretarial Services		812.50
	Transportation Expense	487.63	487.63
	Meals Expense	43.35	43.35
	Lodging Expense	151.51	151.51
		<i>Approved for Payment</i> <i>\$14,094.99</i> <i>30-40-00-00-182-03-28</i> <i>11/13/13</i>	
		Total	\$14,094.99

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

October 2013

Michael Morganti

**W. O. #201304 Unitil Service Corp. / Northern Utilities
New Hampshire Division Accounting Cost Study**

<u>Date</u>	<u>Time</u>	<u>Description</u>
9/30/13		Reviewing data requests and responding to Staff 3-34.
10/1/13		Responding to Staff 3-34, 3-35, 3-37, and 3-39.
10/2/13		Responding to Staff 3-39, 3-40, 3-41, 3-42, 3-43, and 3-44.
10/3/13		Reviewing and making changes to Staff's Set 3 responses.
10/10/13		Preparing for and participating in conference call with Staff.
10/15/13		Preparing printouts for Tech Conference.
10/17/13		Participating in a Tech Conference with Staff in Concord, NH.
10/21/13		Writing up COS study allocator descriptions and reason for using in each line in study with references for Staff.
10/22/13		Writing up COS study allocator descriptions and reason for using in each line in study with references for Staff.
10/23/13		Writing up COS study allocator descriptions and reason for using in each line in study with references for Staff.
10/24/13		Computing a sample COS spreadsheet with Functions. Showing details of functional calculations.
10/25/13		Computing a sample COS spreadsheet with Functions. Showing details of functional calculations.
		TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

October 2013

Debbie Gajewski

Unitil Service Corp. / Northern Utilities

W. O. #201304 NH Division Accounting Cost of Service Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
10-4-13		Respond to NU NH Staff data request.
10-9-13		Prepare for Go-To-Meeting teleconference with G. Simmons and PUC Staff concerning review of MCS and ECOS studies.
10-10-13		Teleconference with G. Simmons and PUC Staff concerning review of MCS and ECOS studies.
		TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

October 2013

Secretarial Services

Unitil Service Corp.

W. O. #201304

NU-NH Accounting Cost of Service Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
9/30-10/3/13		Type responses to remaining ODR 2 requests, add headers to pdf attachments and change names to match Unitil's formatting standards. Email ODRs to Catherine MacArthur. Type Mike Morganti's Staff Set 3 responses, create Staff 3-39 Attachment 1, and email to MacArthur.
10/9/13		Update MAC's records for Paul Normand by downloading, saving, printing, punching, labeling and binding all filed versions of ODR Set 2 and Staff Set 3 for which Normand was the witness.
10/21-23/13		For Morganti in response to a Staff request, create a Word listing of Allocators Used; convert to pdf and email.
		TOTAL HOURS



Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
12/5/2013	20131204

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

5 Weeks Ended 11/29/13

P/O #	Terms	Project	
	Net 10 Days	201304 Unitil, NU NH Acctg Study	
Hours	Description	Rate	Amount
█	Michael J. Morganti	█	675.00
		Approved for Payment JFC \$675.00 30-40-00-00-182-03-28 12/17/13	
Total			\$675.00


MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

November 2013

Michael Morganti

W. O. #201304 **Unitil Service Corp. / Northern Utilities**
New Hampshire Division Accounting Cost Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
10/30/13		Conference call with Lesyek Stachow at NH PUC to discuss cost of service study.
		TOTAL HOURS



Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
1/2/2014	20140104

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

4 Weeks Ended 12/27/13

P/O #	Terms	Project
	Net 10 Days	201304 Unitil, NU NH Acctg Study

Hours	Description	Rate	Amount
	Michael J. Morganti		2,475.00
	Debbie L. Gajewski		450.00
	Secretarial Services		37.50
<p>Approved for Payment \$2,962.50 JFC 30-40-00-00-182-03-28 1/14/14</p>			

Total **\$2,962.50**

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

December 2013

Michael Morganti

Unitil Service Corp. / Northern Utilities
W. O. #201304 New Hampshire Division Accounting Cost Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
12/20/13		Conference call regarding settlement and COS and rate design issues. Reviewing settlement revenue requirement file. Updating cost of service model for final revenue requirements and running component costs. Updating revenue increase files and sending to NU-NH.
12/23/13		Updating Cost summaries page in cost of service program. Creating settlement schedules PDF files.
12/24/13		Reviewing customer annualization adjustment and data responses supporting the adjustment to billing determinants.
12/27/13		Computing billing determinants for Customer Year-End Adjustment shown in OCA 1-28 and Staff 2-34.
12/28/13		Computing billing determinants for Customer Year-End Adjustment. Updating rate design file for adjustments. Creating PDF Schedules 2, 3, and 6.
		TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

December 2013

Debbie Gajewski

Unitil Service Corp. / Northern Utilities

W. O. #201304

NH Division Accounting Cost of Service Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
12-9-13		Respond to NU NH Staff data request.
12-10-13		Respond to NU NH Staff data request.
		TOTAL HOURS

Tab 3

Marginal Cost Study

Management Applications (MAC)



Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
2/1/2013	20130218

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

4 Weeks Ended 1/25/13

P/O #	Terms	Project		
	Net 10 Days	201305 Unitil, NU NH Marginal Study✓		
Hours	Description		Rate	Amount
	Paul M. Normand			375.00
	Marcy E. Stefan			750.00

30-40-00-00-182-03-28 KA

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

January 2013

Paul Normand

Unitil Service Corp. / Northern Utilities

W. O. #201305

New Hampshire Division Marginal Cost Study

Time

Description



Review last study and data request.

TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

January 2013

Marcy Stefan

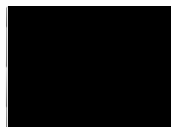
Northern Utilities-New Hampshire

W. O. #201305

Marginal Cost Study 2012

<u>Date</u>	<u>Time</u>	<u>Description</u>
Week of 1/20/13- 1/25/13		Prepare information request and data source. Email information request and data source.

Total:





Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
3/1/2013	20130316

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

4 Weeks Ended 2/22/13

P/O #	Terms	Project	
	Net 10 Days	201305 Unitil, NU NH Marginal Study ✓	
Hours	Description	Rate	Amount
	Paul M. Normand		1,500.00
	Debbie L. Gajewski		450.00
	Marcy E. Stefan		1,800.00
Total			\$3,750.00 KA

30-40-00-00-182-01-28

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services


February 2013

Paul Normand

Unitil Service Corp. / Northern Utilities

W. O. #201305 New Hampshire Division Marginal Cost Study

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

	Review allocators, meters, and services.
--	--

	TOTAL HOURS
--	--------------------

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2013

Debbie Gajewski

Unitil Service Corp. / Northern Utilities

W. O. #201305

NH Division Marginal Cost Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
2/11/13		Calculate and analyze NU New Hampshire mains by size to be used in marginal cost study.
2/22/13		Calculate and analyze NU New Hampshire mains by type to be used in marginal cost study.
		TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2013

Marcy Stefan

Northern Utilities-New Hampshire

W. O. #201305

Marginal Cost Study 2012

<u>Date</u>	<u>Time</u>	<u>Description</u>
Week of 1/28/13- 2/1/13		Setup Marginal Cost Study model.
Week of 2/4/13- 2/8/13		Discuss data requests and review data request responses.
Week of 2/11/13- 2/16/13		Review data request responses.
Week of 2/18/13- 2/22/13		Review data request responses.

Total:





Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
4/4/2013	20130416

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

5 Weeks Ended 3/29/13

P/O #	Terms	Project	
	Net 10 Days	201305 Unitil, NU NH Marginal Study ✓	
Hours	Description	Rate	Amount
	Paul M. Normand		8,500.00
	James L. Harrison		1,750.00
	Marcy E. Stefan		6,675.00
	Secretarial Services		12.50
		Total	\$16,937.50 ✓

30-40-00-00-182-03-28 KA

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2013

Paul Normand

Unitil Service Corp. / Northern Utilities

W. O. #201305

New Hampshire Division Marginal Cost Study

Time

Description



Review model, assumptions. Review the capacity scenarios with Tim for growth. Review drafts.

TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March-13

James L. Harrison

Work Order: 201305

Description: NU -MH MCS

Date	Hours	Task Description
3/15/13		Review and revise model with M Stefan
3/21/13		Review and revise model with M Stefan
		Review results by comparing with other studies; investigate overheads for
3/22/13		services and meters in company supplied workpapers
3/29/13		Review comments and submit comments to M Stefan
Total		

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2013

Marcy Stefan

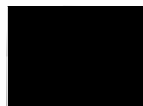
Northern Utilities-New Hampshire

W. O. #201305

Marginal Cost Study 2012

<u>Date</u>	<u>Time</u>	<u>Description</u>
Week of 2/25/13- 3/2/13		Setup Marginal Cost Study model. Discussions with company personnel on data provided. Input data into models and update Marginal Cost Study.
Week of 3/3/13- 3/9/13		Input data into models and update Marginal Cost Study. Discussions with company personnel on data provided.
Week of 3/11/13- 3/15/13		Input data into models and update Marginal Cost Study. Evaluation and analysis of data provided.
Week of 3/18/13- 3/22/13		Input data into models and update Marginal Cost Study. Evaluation and analysis of data provided. Discussions with company personnel on data provided.

Total:





Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
5/3/2013	20130514

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

4 Weeks Ended 4/26/13

P/O #	Terms	Project		
	Net 10 Days	201305 Unitil, NU NH Marginal Study ✓		
Hours	Description	Rate	Amount	
	Paul M. Normand			625.00
	James L. Harrison			625.00
	Michael J. Morganti			225.00
	Debbie L. Gajewski			1,125.00
	Marcy E. Stefan			1,875.00
	Secretarial Services			100.00
	5/14/13 Approved for Payment JFC \$4,575 <u>\$4325.00</u> 30.40.00.00.182.03.25 30.40.01.00.928.02.00 \$250.00 \$4575.00 KA			
		Total		\$4,575.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2013

Paul Normand

Unitil Service Corp. / Northern Utilities

W. O. #201305 New Hampshire Division Marginal Cost Study

<u>Time</u>	<u>Description</u>
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	Finalize marginal study, exhibits, and testimony.
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	TOTAL HOURS
--	--------------------

MANAGEMENT APPLICATIONS CONSULTING, INC.
Professional Services
April-13
James L. Harrison

Work Order: 201305
Description: NU - NH MCS

Date	Hours	Task Description
3/30/13		Update Foss contract.
4/1/13		Revise design day write up for M Morganti, review/revise inflation estimate with M Stefan.
Total		

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2013

Michael Morganti

Unitil Service Corp. / Northern Utilities
W. O. #201305 New Hampshire Division Marginal Cost Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
4/1/13		Reviewing write-up for testimony regarding design day demands calculation.
		TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2013

Debbie Gajewski

Unitil Service Corp. / Northern Utilities

W. O. #201305

NH Division Marginal Cost Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
04-08-13		Protected and tested the NUNH Marginal Cost Studies (MCS).
04-11-13		Developed print macros for NUNH MCS model.
04-15-13		Developed print macros for NUNH MCS model.
04-23-13		Developed print macros for NUNH MCS model.
		TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2013

Marcy Stefan

Northern Utilities-New Hampshire

W. O. #201305

Marginal Cost Study 2012

<u>Date</u>	<u>Time</u>	<u>Description</u>
4/1/13-4/5/13		Write-up on discussion of Marginal Cost Study.
4/8/13-4/13/13		Create PDFs of Marginal Cost study and work papers.

Total:



Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
9/5/2013	20130908

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

5 Weeks Ended 8/30/13

P/O #	Terms	Project	
	Net 10 Days	201305 Unitil, NU NH Marginal Study /	
Hours	Description	Rate	Amount
	Paul M. Normand		14,500.00
	James L. Harrison		2,375.00
	Marcy E. Stefan		675.00
	Secretarial Services		200.00
		<i>Approved for Payment</i> <i>\$17,750.00</i> <i>JFC</i> <i>10/15/13</i> <i>30-40-00-00-182-03-28</i>	
Total			\$17,750.00

OK

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

August 2013

Paul Normand

Unitil Service Corp. / Northern Utilities

W. O. #201305

New Hampshire Division Marginal Cost Study

Time

Description



Review filed exhibits.

Data responses.

TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

August-13

James L. Harrison

Work Order: 201305

Description: NU - NH MCS

Date	Hours	Task Description
8/29/13		Begin drafting responses to OCA Set 2
8/30/13		Complete first draft of responses to OCA Set 2 and email to P Normand
Total		

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

August 2013

Marcy Stefan

Northern Utilities-New Hampshire

W. O. #201305

Marginal Cost Study 2012

<u>Date</u>	<u>Time</u>	<u>Description</u>
8/05/13-8/09/13		PUC Staff Data Request responses.
8/12/13-8/16/13		PUC Staff Data Request responses.

Total:



Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
10/4/2013	20131008

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

4 Weeks Ended 9/27/13

P/O #	Terms	Project	
	Net 10 Days	201305 Unitil, NU NH Marginal Study	
Hours	Description	Rate	Amount
	Paul M. Normand		19,000.00
	James L. Harrison		125.00
	Marcy E. Stefan		1,275.00
	Secretarial Services		100.00
		Total	\$20,500.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

September 2013

Paul Normand

Unitil Service Corp. / Northern Utilities

W. O. #201305 New Hampshire Division Marginal Cost Study

<u>Time</u>	<u>Description</u>
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	Technical conference.
--	-----------------------

	Data Requests Set 2.
--	----------------------

	Data Requests ODR 1 thru 14.
--	------------------------------

	Data Requests Set 3.
--	----------------------

	TOTAL HOURS
--	--------------------

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

September 2013

Marcy Stefan

Northern Utilities-New Hampshire

W. O. #201305

Marginal Cost Study 2012

<u>Date</u>	<u>Time</u>	<u>Description</u>
9/9/13 – 9/13/13		Preparation for NU PUC technical conference.
9/23/13 – 9/27/13		Responses to September 11, 2013 Tech Session Oral Data Requests.

Total:



Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
11/1/2013	20131107

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

4 Weeks Ended 10/25/13

P/O #	Terms	Project	
	Net 10 Days	201305 Unitil, NU NH Marginal Study	
Hours	Description	Rate	Amount
	Paul M. Normand		6,875.00
	Marcy E. Stefan		1,425.00
	Secretarial Services		75.00
		Approved for Payment \$8,375.00 JFC 30-40-00-00-03-28 182 11/13/13	
Total		✓ \$8,375.00	

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

October 2013

Paul Normand

Unitil Service Corp. / Northern Utilities

W. O. #201305 New Hampshire Division Marginal Cost Study

Time

Description

Data Request ODR-2.

Data Request ODR-3.

Conference call, model description.

Data Request Tech Conference Set 2.

Data Request Tech Conference Set 3.

Tech Conference #2, line-by-line details.

TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

October 2013

Marcy Stefan

Northern Utilities-New Hampshire

W. O. #201305

Marginal Cost Study 2012

<u>Date</u>	<u>Time</u>	<u>Description</u>
9/30/13-10/4/13		Responses to Data Requests.
10/7/13-10/11/13		Technical conference with PUC staff.

Total:



Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
1/2/2014	20140105

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

4 Weeks Ended 12/27/13

P/O #	Terms	Project		
	Net 10 Days	201305 Unitil, NU NH Marginal Study		
Hours	Description		Rate	Amount
	Paul M. Normand Secretarial Services			3,750.00 12.50
			Approved for Payment \$3,762.50 JFC 30-40-00-00-182-03-28 1/14/14	
			Total	\$3,762.50

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

December 2013

Paul Normand

Unitil Service Corp. / Northern Utilities

W. O. #201305

New Hampshire Division Marginal Cost Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
12/3 to 12/4/13		Data Request 3-9.
12/9 to 12/11/13		Data Request Set 3.0 responses.
12/19 to 12/20/13		Settlement numbers review.
12/26 to 12/27/13		Initial rate Design.

TOTAL HOURS

Tab 3

Rate Design

Management Applications (MAC)



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

T.I.N. 23-2293083

Invoice

Date	Invoice #
2/1/2013	20130219

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

4 Weeks Ended 1/25/13

P/O #	Terms	Project		
	Net 10 Days	201306 Unitil, NU NH Rate Design ✓		
Hours	Description		Rate	Amount
	IN-SCOPE RATE DESIGN: Paul M. Normand			250.00
	OUT-OF-SCOPE WEATHER NORMALIZATION: Paul M. Normand			187.50
	Michael J. Morganti			225.00
	Secretarial Services			12.50
			Total	\$675.00

30-40-00-00-182-03-28 KA

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

January 2013

Paul Normand

Unitil Service Corp. / Northern Utilities

W. O. #201306

New Hampshire Division Rate Design

Time

Description



IN-SCOPE SERVICES:

Review last study and data request.

OUT-OF-SCOPE SERVICES:

Weather normalization review.

TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

January 2013

Michael Morganti

Unitil Service Corp. / Northern Utilities

W. O. #201306

New Hampshire Division Rate Design

<u>Date</u>	<u>Time</u>	<u>Description</u>
		OUT-OF-SCOPE SERVICES:
1/23/13		Reviewing Weather Normalization Adjustment (WNA) Clauses.
1/24/13		Summarizing a typical WNA and sending to Company.
		TOTAL HOURS



Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
3/1/2013	20130317

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

4 Weeks Ended 2/22/13

P/O #	Terms	Project	
	Net 10 Days	201306 Unitil, NU NH Rate Design ✓	
Hours	Description	Rate	Amount
	IN-SCOPE SERVICES: Paul M. Normand Debbie L. Gajewski		1,125.00 1,912.50
	OUT-OF-SCOPE SERVICES (WEATHER NORMALIZATION): Michael J. Morganti		225.00

Total

\$3,262.50

KA

30-40-00-00-182-03-28

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2013

Paul Normand

Unitil Service Corp. / Northern Utilities

W. O. #201306

New Hampshire Division Rate Design

Time

Description



IN-SCOPE SERVICES:

Review last rate design and modify spreadsheet and set up for \$5 M dummy run.

TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2013

Debbie Gajewski

Unitil Service Corp. / Northern Utilities

W. O. #201306

NH Division Rate Design Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
		IN-SCOPE SERVICES:
2/15/13		Develop NU New Hampshire rate design and link bill impacts.
2/18/13		Develop NU New Hampshire rate design.
2/19/13		Develop NU New Hampshire rate design.
2/20/13		Develop NU New Hampshire rate design.
		TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2013

Michael Morganti

Unitil Service Corp. / Northern Utilities

W. O. #201306 New Hampshire Division Rate Design

<u>Date</u>	<u>Time</u>	<u>Description</u>
		OUT-OF-SCOPE SERVICES:
1/30/13		Discussing WNA with Paul Normand and outlining proposed WNA.
1/31/13		Conference call regarding WNA adjustment.
		TOTAL HOURS



Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
4/4/2013	20130417

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

5 Weeks Ended 3/29/13

P/O #	Terms	Project	
	Net 10 Days	201306 Unitil, NU NH Rate Design ✓	
Hours	Description	Rate	Amount
	Paul M. Normand		4,375.00
	Michael J. Morganti		1,125.00
	Debbie L. Gajewski		1,237.50
	Secretarial Services		12.50
		Total	\$6,750.00 ✓

30-40-00-00-182-03-28 KA

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2013

Paul Normand

Unitil Service Corp. / Northern Utilities

W. O. #201306

New Hampshire Division Rate Design

Time

Description

IN-SCOPE SERVICES:

Prepare two early, initial rate design scenarios in tandem with
Maine for turnaround.

TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2013

Michael Morganti

Unitil Service Corp. / Northern Utilities

W. O. #201306

New Hampshire Division Rate Design

<u>Date</u>	<u>Time</u>	<u>Description</u>
3/11/13		IN-SCOPE SERVICES: Updating rate design worksheet and bill impacts for billing determinants and weather normalization adjustment.
3/30/13		Setting up rate design worksheet for weather normalization sales by rate and block and pricing out volumes to agree with cost of service study.
		TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2013

Debbie Gajewski

Unitil Service Corp. / Northern Utilities

W. O. #201306

NH Division Rate Design Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
03-08-13		Modify NUNH Rate Design and relink Bill Impact file.
03-19-13		Modify NUNH Rate Design.
03-27-13		Modify NUNH Rate Design.
		TOTAL HOURS



Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
5/3/2013	20130515

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

4 Weeks Ended 4/26/13

P/O #	Terms	Project	
	Net 10 Days	201306 Unitil, NU NH Rate Design	
Hours	Description	Rate	Amount
	Paul M. Normand		3,750.00
	Michael J. Morganti		225.00
	Debbie L. Gajewski		900.00
	Secretarial Services		50.00
		Approved For Payment JFL 5/14/17	
		Total	\$4,925.00 ✓

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MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services


April 2013

Paul Normand

Unitil Service Corp. / Northern Utilities

W. O. #201306

New Hampshire Division Rate Design

<u>Time</u>	<u>Description</u>
	Finalize rate design, exhibits, and testimony.
	TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2013

Michael Morganti

Unitil Service Corp. / Northern Utilities

W. O. #201306

New Hampshire Division Rate Design

<u>Date</u>	<u>Time</u>	<u>Description</u>
4/5/13		Running proposed revenues in cost of services. Checking page references in testimony. Completing PDF of workpapers and Exhibit 8.

TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2013

Debbie Gajewski

Unitil Service Corp. / Northern Utilities

W. O. #201306

NH Division Rate Design Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
04-01-13		Modification of NH Rate Design.
04-03-13		Modification of NH Rate Design.
04-05-13		Modification of NH Rate Design.
		TOTAL HOURS



Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
8/1/2013	20130808

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

4 Weeks Ended 7/26/13

P/O #	Terms	Project	
	Net 10 Days	201306 Unitil, NU NH Rate Design ✓	
Hours	Description	Rate	Amount
	Paul M. Normand		375.00

30,400.00, 182.03, 28

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services


July 2013

Paul Normand

Unitil Service Corp. / Northern Utilities

W. O. #201306

New Hampshire Division Rate Design

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

T.I.N. 23-2293083

Ka

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

August 2013

Debbie Gajewski

Unitil Service Corp. / Northern Utilities

W. O. #201306

NH Division Rate Design Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
8-13-13		Respond to NHPUC data requests.
8-14-13		Respond to NHPUC data requests.
		TOTAL HOURS



Management Applications Consulting, Inc.

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

T.I.N. 23-2293083

Invoice

Date	Invoice #
10/4/2013	20131009

Bill To
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842 Attn: Ms. Karen Asbury, Director Regulatory Services

Ship To

4 Weeks Ended 9/27/13

P/O #	Terms	Project	
	Net 10 Days	201306 Unitil, NU NH Rate Design	
Hours	Description	Rate	Amount
	Paul M. Normand		1,250.00
	Debbie L. Gajewski		900.00
	Subtotal - All Professional Services		2,150.00
	Transportation Expense	645.10	645.10
	Meals Expense	19.22	19.22
	Lodging Expense	119.00	119.00
Total			\$2,933.32

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

September 2013

Paul Normand

Unitil Service Corp. / Northern Utilities

W. O. #201306

New Hampshire Division Rate Design

<u>Time</u>	<u>Description</u>
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	Review for Technical Conference.
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	TOTAL HOURS
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MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

September 2013

Debbie Gajewski

Unitil Service Corp. / Northern Utilities

W. O. #201306

NH Division Rate Design

<u>Date</u>	<u>Time</u>	<u>Description</u>
09-12-13		Respond to NUNH data request Staff 2-37.
09-26-13		Respond to NUNH data request ODR 2-7.
09-27-13		Respond to NUNH data request ODR 14.
		TOTAL HOURS

Tab 4

Concentric Energy Advisors



March 12, 2013

George Simmons
Unitil Corporation
6 Liberty Lane W
Hampton, NH 03842-1720

Subject: Invoice #6681

Dear Mr. Simmons:

Please find attached Concentric Energy Advisors, Inc.'s invoice for professional services provided during the month of February 2013 on the Northern Utilities (N.H.) Rate Plan Prop assignment. Please remit payment within 30 days to "Concentric Energy Advisors, Inc." at the following address:

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

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

Sincerely,
Concentric Energy Advisors, Inc.

James D. Simpson

James D. Simpson
Senior Vice President

Attachment

30-40-00-00-182-03-28

Approved for Payment
JFC
4/8/13
\$7,047.41

Invoice



March 12, 2013
 Engagement No: 02932.00
 Invoice No: 0006681

George Simmons
 Utili Corp
 6 Liberty Lane W
 Hampton, NH 03842-1720

Engagement 02932.00 Northern Utilities (N.H.) Rate Plan Prop
Professional Services from February 01, 2013 to February 28, 2013

Phase 01 Prefilling - Not to exceed

Professional Personnel

Begin

	Hours	Rate	Amount	
Senior VP			1,912.50	
Assistant VP			3,187.50	
Analyst			1,873.19	
Totals			6,973.19	
Total Labor				6,973.19

Reimbursable Expenses

Billable Travel Expenses		72.22	
Total Reimbursables		72.22	72.22

Unit Billing

Copies			
Black & White Copies, February 2013	25.0 Copies @ 0.08	2.00	
Total Units		2.00	2.00

Billing Limits

	Current	Prior	To-Date
Labor	6,973.19	0.00	6,973.19
Limit			36,397.00
Remaining			29,423.81

Total this Phase \$7,047.41

Total this Invoice \$7,047.41

Billings to Date

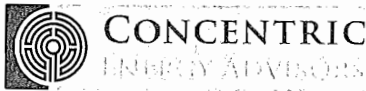
	Current	Prior	Total
Labor	6,973.19	0.00	6,973.19
Expense	72.22	0.00	72.22
Unit	2.00	0.00	2.00
Totals	7,047.41	0.00	7,047.41

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

Engagement	02932.00	Northern Utilities (N.H.) Rate Plan Prop	Invoice	0006681
Billing Backup			Tuesday, March 12, 2013	
Concentric Energy Advisors, Inc.		Invoice 0006681 Dated 3/12/2013	2:00:49 PM	
Engagement	02932.00	Northern Utilities (N.H.) Rate Plan Prop		
Phase	01	Prefilling - Not to exceed		
Professional Personnel				
		Hours	Rate	Amount
Senior VP				
Simpson, James	2/11/2013			212.50
	Prepare questions for Northern meeting.			
Simpson, James	2/14/2013			531.25
	Kickoff meeting with Northern - M Collin, T Meissner, K Asbury, D Chong, G Simmons, G Epler.			
Simpson, James	2/21/2013			425.00
	Discuss Northern Utilities analysis and research with M Bartos. Discuss Northern modeling with M Bartos.			
Simpson, James	2/22/2013			106.25
	Exchange emails with T Meissner, D Chong, G Simmons on Northern capital tracker.			
Simpson, James	2/28/2013			637.50
	Prepare revisions to Northern financial Model. Prepare and send email to D Chong.			
Assistant VP				
Bartos, Melissa	2/12/2013			478.13
	Read background materials; meet with J.Simpson to discuss kick-off meeting			
Bartos, Melissa	2/13/2013			637.50
	Prepare kick-off meeting presentation			
Bartos, Melissa	2/14/2013			478.13
	Attend kick-off meeting in Hampton			
Bartos, Melissa	2/15/2013			398.44
	Develop draft capital tracker mechanism summary; discuss capital tracker mechanism with J.Simpson			
Bartos, Melissa	2/21/2013			318.73
	Discuss model and research with J.Simpson			
Bartos, Melissa	2/22/2013			398.44
	Review client data; develop additional data requests; discuss research needs with A.Bogdonoff			
Bartos, Melissa	2/25/2013			318.75
	Review A.Bogdonoff research and provide feedback			
Bartos, Melissa	2/28/2013			159.38
	Discuss research with A.Bogdonoff			
Analyst				
Bogdonoff, Alison	2/22/2013			502.56
	capital tracker research			
Bogdonoff, Alison	2/25/2013			593.94
	capital tracker research			
Bogdonoff, Alison	2/26/2013			548.25
	capital tracker research			
Bogdonoff, Alison	2/27/2013			45.69
	capital tracker research			
Bogdonoff, Alison	2/28/2013			182.75
	capital tracker research			
Totals				6,973.19
Total Labor				6,973.19

Engagement	02932.00	Northern Utilities (N.H.) Rate Plan Prop	Invoice	0006681
Reimbursable Expenses				
Billable Travel Expenses				
EX	0003325	2/14/2013	Bartos, Melissa / Mileage	21.47
EX	0003325	2/14/2013	Bartos, Melissa / Tolls	.75
EX	0003333	2/14/2013	Simpson, James / Northern Utilities Rate Plan Kickoff	50.00
Total Reimbursables			72.22	72.22
Unit Billing				
Copies				
Black & White Copies, February 2013		25.0 Copies @ 0.08	2.00	
Total Units			2.00	2.00
Total this Phase				\$7,047.41
Total this Engagement				\$7,047.41
Total this Report				\$7,047.41

Invoice



April 08, 2013
 Engagement No: 02932.00
 Invoice No: 0006740

George Simmons
 Unitil Corp
 6 Liberty Lane W
 Hampton, NH 03842-1720

Engagement 02932.00 Northern Utilities (N.H.) Rate Plan Prop

Professional Services from March 01, 2013 to March 31, 2013

Phase 01 Prefiling - Not to exceed

Professional Personnel

	Unit	Rate	Amount
Senior VP			19,231.25
Assistant VP			4,223.44
Project Manager			345.31
Analyst			2,969.69
Totals			26,769.69
Total Labor			26,769.69

Unit Billing

Copies			
Black & White Copies, March 2013	96.0 Copies @ 0.08	7.68	
Total Units		7.68	7.68

Billing Limits	Current	Prior	To-Date
Labor	26,769.69	6,973.19	33,742.88
Limit			36,397.00
Remaining			2,654.12
Total this Phase			\$26,777.37
Total this Invoice			\$26,777.37

Outstanding Invoices

Number	Date	Balance
0006681	3/12/2013	7,047.41
Total		7,047.41

Billings to Date

	Current	Prior	Total
Labor	26,769.69	6,973.19	33,742.88
Expense	0.00	72.22	72.22
Unit	7.68	2.00	9.68
Totals	26,777.37	7,047.41	33,824.78

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

Engagement 02932.00	Northern Utilities (N.H.) Rate Plan Prop	Invoice 0006740
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Billing Backup

oncentric Energy Advisors, Inc.

Invoice 0006740 Dated 4/8/2013

Monday, April 08, 2013

1:12:53 PM

Engagement 02932.00	Northern Utilities (N.H.) Rate Plan Prop	
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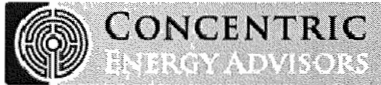
Phase 01	Prefiling - Not to exceed	
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Professional Personnel

	Hours	Rate	Amount
Senior VP			
Simpson, James 3/1/2013			212.50
Prepare analysis of Northern financial model, based on D Chong email. Respond to email. Discuss Northern financial model with D Chong. Discuss Northern research with A Bogdonoff.			
Simpson, James 3/4/2013			212.50
Research Capital trackers for Northern.			
Simpson, James 3/5/2013			106.25
Research Capital tracker mechanisms.			
Simpson, James 3/7/2013			956.25
Discuss Northern capital tracker with M Bartos. Review Northern capital tracker info Prepare strawman Capital Tracker tables and schedules. Prepare and send email to M Collin, T Meissner, and others.			
Simpson, James 3/8/2013			106.25
Exchange emails with M Collin on capital tracker issues, conference call.			
Simpson, James 3/11/2013			425.00
Prepare for Northern rate discussion. Participate in discussion of Northern capital tracker - M Bartos, M Collin, G Simmons, L Brock, D Chong, B Coons, T Meissner, K Asbury, G Epler			
mpson, James 3/12/2013			106.25
Prepare list of sections for Northern capital tracker testimony			
Simpson, James 3/13/2013			743.75
Make edits to Northern testimony. Discuss Northern testimony and exhibits with M Bartos. Discuss Northern CapEx Tracker schedules with M Bartos. Review, make revisions. Exchange emails with M Bartos.			
Simpson, James 3/14/2013			850.00
Review Northern testimony issues; add to testimony. Research Z factors for Northern. Prepare and send email to M Collin, G Simmons. Research rate plan issues. Prepare and send email on Exogenous factors to M Collin, G Simmons. Email M Collin.			
Simpson, James 3/15/2013			425.00
Research TIRF reports and schedules. Prepare Northern testimony and schedules.			
Simpson, James 3/16/2013			425.00
Prepare Northern testimony and schedules.			
Simpson, James 3/17/2013			1,806.25
Prepare Northern testimony and schedules. Distribute testimony and schedules to Unifil.			
Simpson, James 3/18/2013			1,168.75
Make revisions to Northern Cap Ex schedules. Update and revise. Exchange emails with M Collin on testimony. Make revisions to testimony for G Simmons edits.			
Simpson, James 3/19/2013			1,275.00
Review B Yardley suggestions on testimony. Prepare and send email response Prepare revisions to Northern testimony. Exchange emails with G Simmons on TIRF matters. Discuss with M Bartos. Research TIRF issues. Prepare and send email to D Chong.			
mpson, James 3/20/2013			1,912.50

Engagement	02932.00	Northern Utilities (N.H.) Rate Plan Prop	Invoice	0006740
		Prepare edits and revisions to Northern testimony. Participate in conference call on Northern testimony - K Asbury, G Simmons, D Chong, D Debski. Discuss testimony with M Bartos. Prepare edits and revisions. Include G Simmons suggestions.		
Simpson, James	3/21/2013		318.75	
		Review G Simmons edits; add to testimony; prepare and send questions to G Simmons concerning some edits.		
Simpson, James	3/22/2013		850.00	
		Participate in conference call to discuss Northern testimony. Prepare edits to testimony. Prepare table.		
Simpson, James	3/24/2013		1,912.50	
		Prepare edits and revisions to Capital tracker testimony. Add rate design Q&As. Prepare clean version. Prepare exhibits. Distribute.		
Simpson, James	3/25/2013		743.75	
		Review edits from G Simmons, J Gulliver. Make revisions to testimony. Review Unitil CapEx schedules. Send email to B Coons. Prepare and send email to K Sprague about CapEx projections.		
Simpson, James	3/26/2013		1,806.25	
		Prepare Rate Plan tariff. Revise exhibits file with revised revenue requirement calculations from B Coons. Prepare Rate Plan tariff. Review comments from M Collin, G Simmons, D Chong. Revise exhibits and testimony. Send email on suggested revisions.		
Simpson, James	3/27/2013		1,806.25	
		Prepare and send email on testimony to M Collin, with revised testimony attached. Review M Collin response. Prepare revised versions of testimony and exhibits. Prepare final version of testimony. Send to G Simmons. Prepare Rate Plan tariff.		
Simpson, James	3/28/2013		850.00	
		Exchange emails with D Debski on Rate Plan tariff. Respond to emails from K Asbury, D Chong/B Coons on Rate Plan tariff. Participate in discussion of Northern Rate Plan tariff with Unitil. Review clean version of Rate Design tariff from G Simmons.		
Simpson, James	3/29/2013		212.50	
		Review edits from B Coons, D Chong to Rate Plan tariff. Prepare and send comments to D Debski. Review edits to Rate Plan tariff. Prepare and send emails to D Debski, D Chong.		
Assistant VP				
Bartos, Melissa	3/1/2013		318.73	
		Review capital tracker research; review prior capital tracker testimony		
Bartos, Melissa	3/6/2013		717.19	
		First cut at draft schedules		
Bartos, Melissa	3/7/2013		796.88	
		Review first draft of schedules with J. Simpson; discuss ESM with J. Simpson; research and summarize ESMs of other companies		
Bartos, Melissa	3/11/2013		318.75	
		Conference call with client to discuss proposed rate		
Bartos, Melissa	3/13/2013		478.13	
		Revise schedules for draft testimony		
Bartos, Melissa	3/19/2013		478.13	
		Review and modify draft schedules		
Bartos, Melissa	3/20/2013		956.25	
		Conference call with client to discuss testimony; revise schedules; review and edit J. Simpson draft testimony; incorporate B. Coons exhibit 5 to schedules		
Bartos, Melissa	3/25/2013		159.38	
		Revise schedules		
Project Manager				
ogonoski, John	3/12/2013		345.31	
		Research tariff language for ESMs		
Analyst				

Engagement	02932.00	Northern Utilities (N.H.) Rate Plan Prop	Invoice	0006740
Bogdonoff, Alison	3/1/2013		776.68	
Capital tracker research				
Bogdonoff, Alison	3/5/2013		456.88	
capital tracker research				
Bogdonoff, Alison	3/6/2013		959.44	
capital tracker recovery research and summary				
Bogdonoff, Alison	3/7/2013		776.69	
capital tracker research and summary				
Totals			26,769.69	
Total Labor				26,769.69
Unit Billing				
Copies				
Black & White Copies, March 2013		96.0 Copies @ 0.08	7.68	
Total Units			7.68	7.68
Total this Phase			\$26,777.37	
Total this Engagement			\$26,777.37	
Total this Report			\$26,777.37	



Invoice

June 04, 2013
 Engagement No: 02932.00
 Invoice No: 0006858

George Simmons
 Unutil Corp
 6 Liberty Lane W
 Hampton, NH 03842-1720

Engagement 02932.00 Northern Utilities (N.H.) Rate Plan Prop
Professional Services from April 01, 2013 to April 30, 2013

Phase 01 Prefiling - Not to exceed

Professional Personnel

	Hours	Rate	Amount
Senior VP			7,118.75
Assistant VP			2,550.00
Totals			9,668.75
Total Labor			9,668.75

Billing Limits	Current	Prior	To-Date
Labor	9,668.75	33,742.88	43,411.63
Limit			36,397.00
Adjustment			-7,014.63
Total this Phase			\$2,654.12
Total this Invoice			\$2,654.12

Billings to Date

	Current	Prior	Total
Labor	2,654.12	33,742.88	36,397.00
Expense	0.00	72.22	72.22
Unit	0.00	9.68	9.68
Totals	2,654.12	33,824.78	36,478.90

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

Engagement 02932.00		Invoice 0006858	
Billing Backup		Tuesday, June 04, 2013	
Concentric Energy Advisors, Inc.		Invoice 0006858 Dated 6/4/2013 12:43:53 PM	
Engagement	02932.00	Northern Utilities (N.H.) Rate Plan Prop	
Phase	01	Prefiling - Not to exceed	
Professional Personnel			
		Hours	Rate Amount
Senior VP			
Simpson, James	4/3/2013		3,187.50
Review and make edits to M Collin NH testimony. Review T Meissner testimony. Review NH CapEx plan (K Sprague file). Prepare comments and edits to T Meissner testimony. Prepare edits and revisions to Northern testimony. Prepare revisions to NH Rate Plan t			
Simpson, James	4/4/2013		2,231.25
Review tariff. Make changes. Make revisions to testimony. Research ENGI capital tracker. Make final versions of testimony and schedules. Distribute to Unitil. Review K Sprague CapEx forecasts, identify differences. Discuss with M Bartos. Prepare revis			
Simpson, James	4/5/2013		1,062.50
Prepare revisions to testimony. Review schedules and analysis. Update. Exchange emails with G Simmons on testimony.			
Simpson, James	4/8/2013		318.75
Review emails from Unitil. Discuss revisions to testimony with G Simmons. Revise testimony.			
Simpson, James	4/9/2013		318.75
Exchange emails with G Simmons on final versions of schedules and testimony. Resolve remaining testimony issues. Prepare and send final version to G Simmons.			
Assistant VP			
Bartos, Melissa	4/2/2013		318.75
Revise schedules			
Bartos, Melissa	4/2/2013		318.75
Revise schedules			
Bartos, Melissa	4/3/2013		318.75
Revise testimony and exhibits			
Bartos, Melissa	4/3/2013		318.75
Revise testimony and exhibits			
Bartos, Melissa	4/4/2013		557.81
Revise testimony and exhibits			
Bartos, Melissa	4/4/2013		557.81
Revise testimony and exhibits			
Bartos, Melissa	4/8/2013		79.69
Revise schedule for revised rate design			
Bartos, Melissa	4/8/2013		79.69
Revise schedule for revised rate design			
Totals			9,668.75
Total Labor			9,668.75
		Total this Phase	\$9,668.75
		Total this Engagement	\$9,668.75
		Total this Report	\$9,668.75



July 15, 2013

George Simmons
Unitil Corporation
6 Liberty Lane W
Hampton, NH 03842-1720

Subject: Invoice #6917

Dear Mr. Simmons:

Please find attached Concentric Energy Advisors, Inc.'s invoice for professional services provided during the month of June 2013 on the Northern Utilities (N.H.) Rate Plan Prop assignment. Please remit payment within 30 days to "Concentric Energy Advisors, Inc." at the following address:

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

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

Sincerely,
Concentric Energy Advisors, Inc.

James D. Simpson

James D. Simpson
Senior Vice President

Attachment

7/22/13
Approved for Payment
JFC
\$478.13
/

30-40-00-00-182-03-28

Invoice



July 15, 2013
 Engagement No: 02932.00
 Invoice No: 0006917

George Simmons
 Unitil Corp
 6 Liberty Lane W
 Hampton, NH 03842-1720

Engagement 02932.00 Northern Utilities (N.H.) Rate Plan Prop
Professional Services from June 01, 2013 to June 30, 2013

Phase 02 Post filing

Professional Personnel

Assistant VP

Totals

Total Labor

Amount

478.13

478.13

478.13

Total this Phase

\$478.13

Total this Invoice

\$478.13

Billings to Date

	Current	Prior	Total
Labor	478.13	36,397.00	36,875.13
Expense	0.00	72.22	72.22
Unit	0.00	9.68	9.68
Totals	478.13	36,478.90	36,957.03

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

Engagement	02932.00	Northern Utilities (N.H.) Rate Plan Prop	Invoice	0006917
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Billing Backup

Concentric Energy Advisors, Inc.

Invoice 0006917 Dated 7/15/2013

Monday, July 15, 2013

12:06:46 PM

Engagement	02932.00	Northern Utilities (N.H.) Rate Plan Prop
Phase	02	Post filing

Professional Personnel

		Hours	Rate	Amount
Assistant VP				
Bartos, Melissa	6/14/2013			318.75
	Prepare clean excel version of schedules to provide discovery			
Bartos, Melissa	6/25/2013			159.38
	Review response to NH Staff 1-2, research supplies between ME and NH filings			
Totals				478.13
Total Labor				478.13
			Total this Phase	\$478.13
			Total this Engagement	\$478.13
			Total this Report	\$478.13



August 14, 2013

George Simmons
Unitil Corporation
6 Liberty Lane W
Hampton, NH 03842-1720

Subject: Invoice #6978

Dear Mr. Simmons:

Please find attached Concentric Energy Advisors, Inc.'s invoice for professional services provided during the month of July 2013 on the Northern Utilities (N.H.) Rate Plan Prop assignment. Please remit payment within 30 days to "Concentric Energy Advisors, Inc." at the following address:

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

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

Sincerely,
Concentric Energy Advisors, Inc.

James D. Simpson

James D. Simpson
Senior Vice President

Attachment

Approved for Payment
30-40-00-00-182-03-28
\$3,187.50
JFC
8/30/13

Invoice



August 14, 2013
 Engagement No: 02932.00
 Invoice No: 0006978

George Simmons
 Unitil Corp
 6 Liberty Lane W
 Hampton, NH 03842-1720

Engagement 02932.00 Northern Utilities (N.H.) Rate Plan Prop
Professional Services from July 01, 2013 to July 31, 2013

Phase 02 Post filing

Professional Personnel

	Hours	Rate	Amount
Senior VP			,912.50
Assistant VP			,275.00
Totals			3,187.50
Total Labor			3,187.50
		Total this Phase	\$3,187.50
		Total this Invoice	\$3,187.50

Billings to Date

	Current	Prior	Total
Labor	3,187.50	36,875.13	40,062.63
Expense	0.00	72.22	72.22
Unit	0.00	9.68	9.68
Totals	3,187.50	36,957.03	40,144.53

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

Engagement	02932.00	Northern Utilities (N.H.) Rate Plan Prop	Invoice	0006978
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Billing Backup

Wednesday, August 14, 2013

Concentric Energy Advisors, Inc.

Invoice 0006978 Dated 8/14/2013

12:46:00 PM

Engagement	02932.00	Northern Utilities (N.H.) Rate Plan Prop
Phase	02	Post filing

Professional Personnel

		Hours	Rate	Amount
Senior VP				
Simpson, James	7/3/2013			212.50
	Review OCA IRs. Exchange emails with M Bartos			
Simpson, James	7/10/2013			850.00
	Make edits to responses to NH OCA IRs. Discuss Northern responses to NH OCA testimony with M Bartos.			
Simpson, James	7/16/2013			850.00
	Review M Collin edits to OCA IRs; prepare and send comments and revisions. Prepare comments and suggestions to OCA IRs. Prepare revised draft of response to OCA IR. Send to M Collin, G Simmons.			
Assistant VP				
Bartos, Melissa	7/5/2013			318.74
	Review OCA Set 1 requests and discuss strategy with J.Simpson; begin to draft OCA Set 1 responses			
Bartos, Melissa	7/9/2013			796.88
	Draft responses to OCA Set 1			
Bartos, Melissa	7/10/2013			159.38
	Edit draft responses to OCA Set 1 and send to client			
Totals				3,187.50
Total Labor				3,187.50
			Total this Phase	\$3,187.50
			Total this Engagement	\$3,187.50
			Total this Report	\$3,187.50

Invoice



September 11, 2013
 Engagement No: 02932.00
 Invoice No: 0007028

George Simmons
 Unilil Corp
 6 Liberty Lane W
 Hampton, NH 03842-1720

Engagement 02932.00 Northern Utilities (N.H.) Rate Plan Prop
Professional Services from August 01, 2013 to August 31, 2013

Phase 02 Post filing

Professional Personnel

	Hours	Rate	Amount
Senior VP			12,962.50
Consultant			1,602.25
Totals			14,564.75
Total Labor			14,564.75

Unit Billing

Copies			
Black & White Copies, August 2013	16.0 Copies @ 0.08	1.28	
Total Units		1.28	1.28

Total this Phase \$14,566.03

Total this Invoice \$14,566.03

Billings to Date

	Current	Prior	Total
Labor	14,564.75	40,062.63	54,627.38
Expense	0.00	72.22	72.22
Unit	1.28	9.68	10.96
Totals	14,566.03	40,144.53	54,710.56

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

Approved for Payment
\$14,566.03
JFC
10/15/13

30-40-00-00-184-03-28

Engagement 02932.00 Northern Utilities (N.H.) Rate Plan Prop Invoice 0007028

Billing Backup

Wednesday, September 11, 2013

Concentric Energy Advisors, Inc.

Invoice 0007028 Dated 9/11/2013

10:29:13 AM

Engagement 02932.00 Northern Utilities (N.H.) Rate Plan Prop

Phase 02 Post filing

Professional Personnel

		Hours	Rate	Amount
Senior VP				
Simpson, James	8/2/2013			425.00
	Review Staff 2 IRs. Exchange emails with G Simmons, T Meissner, D Debski on assignment of IRs.			
Simpson, James	8/5/2013			1,275.00
	Review Staff 2 IRs. Prepare for Unifil conference call to discuss Staff 2 IRs. Discuss responses to Staff 2 IRs with M Collin, G Epler, T Meissner, D Chong, G Simmons. Prepare responses to Staff Set 2 IRs.			
Simpson, James	8/6/2013			2,018.75
	Prepare responses to Staff 2 IRs. Review and make edits to Meissner draft responses.			
Simpson, James	8/7/2013			1,062.50
	Prepare responses to Staff 2 IRs.			
Simpson, James	8/8/2013			3,187.50
	Prepare responses to Staff 2 IRs. Review C Wall research on suspension periods. Prepare responses to Staff 2 IRs. Exchange emails with C Wall on IR-related research.			
Simpson, James	8/9/2013			2,550.00
	Prepare responses to Staff 2 IRs. Review and make final edits to Staff 2-74 - 2-83. Send to Unifil. Prepare responses to Staff 2 IRs. Review and make final edits to staff 2-86 - 2-102. Send to Unifil.			
Simpson, James	8/13/2013			425.00
	Exchange emails with M Collin on response to Staff 2 IR. Prepare edits to T Meissner, G Long Staff 2 response.			
Simpson, James	8/15/2013			106.25
	Prepare response to G Epler email concerning response to Staff-2 IR.			
Simpson, James	8/16/2013			318.75
	Exchange emails with G Epler. Make revisions to response to Staff 2 IR.			
Simpson, James	8/26/2013			425.00
	Prepare and send response to OCA-2 IR to G Simmons, G Epler.			
Simpson, James	8/28/2013			1,168.75
	Review and organize NH IRs. Prepare discovery log on NH IRs.			
Consultant				
Wall, Christopher	8/5/2013			123.25
	Meeting with J. Simpson to discuss the Discovery Questions.			
Wall, Christopher	8/7/2013			1,479.00
	Researched customer price cap information (Staff 2-92). Researched reports on historical natural gas consumption (Staff 2-96). Research to determine the length of the suspension period in rate cases (Staff 2-86). Research for Staff 2-78.			
Totals				14,564.75
Total Labor				14,564.75

Unit Billing

Copies				
Black & White Copies, August 2013	16.0 Copies @ 0.08	1.28		
Total Units		1.28	1.28	
Total this Phase				\$14,566.03

Engagement	02932.00	Northern Utilities (N.H.) Rate Plan Prop	Invoice	0007028
Total this Engagement			\$14,566.03	
Total this Report			\$14,566.03	



September 11, 2013

George Simmons
Unitil Corporation
6 Liberty Lane W
Hampton, NH 03842-1720

Subject: Invoice #7028

Dear Mr. Simmons:

Please find attached Concentric Energy Advisors, Inc.'s invoice for professional services provided during the month of August 2013 on the Northern Utilities (N.H.) Rate Plan Prop assignment. Please remit payment within 30 days to "Concentric Energy Advisors, Inc." at the following address:

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

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

Sincerely,
Concentric Energy Advisors, Inc.

A handwritten signature in cursive script that reads "James D. Simpson".

James D. Simpson
Senior Vice President

Attachment

Invoice



CONCENTRIC
 ENERGY ADVISORS

October 08, 2013
 Engagement No: 02932.00
 Invoice No: 0007098

George Simmons
 Unitil Corp
 6 Liberty Lane W
 Hampton, NH 03842-1720

Engagement 02932.00 Northern Utilities (N.H.) Rate Plan Prop
Professional Services from September 01, 2013 to September 30, 2013

Phase 02 Post filing

Professional Personnel

	Hours	Rate	Amount
Senior VP			2,231.25
Totals			2,231.25
Total Labor			2,231.25

Reimbursable Expenses

Billable Travel Expenses			90.40
Total Reimbursables			90.40

Total this Phase \$2,321.65

Total this Invoice \$2,321.65 ✓

Outstanding Invoices

Number	Date	Balance
0007028	9/11/2013	14,566.03
Total		14,566.03

Billings to Date

	Current	Prior	Total
Labor	2,231.25	54,627.38	56,858.63
Expense	90.40	72.22	162.62
Unit	0.00	10.96	10.96
Totals	2,321.65	54,710.56	57,032.21

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

Approved for Payment

10/21/13

JFC

\$2,321.65

30-40-00-182-03-28

Engagement 02932.00	Northern Utilities (N.H.) Rate Plan Prop	Invoice 0007098
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Billing Backup

Tuesday, October 08, 2013

Concentric Energy Advisors, Inc.

Invoice 0007098 Dated 10/8/2013

1:58:53 PM

Engagement 02932.00	Northern Utilities (N.H.) Rate Plan Prop
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Phase 02	Post filing
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Professional Personnel

	Hours	Rate	Amount
Senior VP			
Simpson, James 9/9/2013			425.00
Participate in NH PUC technical conference prep meeting. Prepare for NH PUC technical conference prep meeting.			
Simpson, James 9/10/2013			106.25
Prepare for NH Technical conference.			
Simpson, James 9/11/2013			1,700.00
Prepare for technical conference. Participate in technical conference.			
Totals			2,231.25
Total Labor			2,231.25

Reimbursable Expenses

Billable Travel Expenses

EX 0003797	9/11/2013	Simpson, James / Roundtrip to Concord NH	90.40	
Total Reimbursables			90.40	90.40

Total this Phase \$2,321.65

Total this Engagement \$2,321.65

Total this Report \$2,321.65



October 8, 2013

George Simmons
Unitil Corporation
6 Liberty Lane W
Hampton, NH 03842-1720

Subject: Invoice #7098

Dear Mr. Simmons:

Please find attached Concentric Energy Advisors, Inc.'s invoice for professional services provided during the month of September 2013 on the Northern Utilities (N.H.) Rate Plan Prop assignment. Please remit payment within 30 days to "Concentric Energy Advisors, Inc." at the following address:

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

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

Sincerely,
Concentric Energy Advisors, Inc.

A handwritten signature in cursive script that reads "James D. Simpson".

James D. Simpson
Senior Vice President

Attachment

Invoice



November 14, 2013
Engagement No: 02932.00
Invoice No: 0007164

George Simmons
Unitil Corp
6 Liberty Lane W
Hampton, NH 03842-1720

Engagement 02932.00 Northern Utilities (N.H.) Rate Plan Prop
Professional Services from October 01, 2013 to October 31, 2013

Phase 02 Post filing

Professional Personnel

	Hours	Rate	Amount
Senior VP			318.75
Totals			318.75
Total Labor			318.75
Total this Phase			\$318.75
Total this Invoice			\$318.75

Billings to Date

	Current	Prior	Total
Labor	318.75	56,858.63	57,177.38
Expense	0.00	162.62	162.62
Unit	0.00	10.96	10.96
Totals	318.75	57,032.21	57,350.96

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

Approved for Payment
JFC
\$318.75

38-40-00-00-182-83-28
11/27/13

Engagement 02932.00 Northern Utilities (N.H.) Rate Plan Prop Invoice 0007164

Billing Backup

Tuesday, November 12, 2013

Concentric Energy Advisors, Inc.

Invoice 0007164 Dated 11/14/2013

2:09:18 PM

Engagement 02932.00 Northern Utilities (N.H.) Rate Plan Prop

Phase 02 Post filing

Professional Personnel

	Hours	Rate	Amount
Senior VP			
Simpson, James	10/3/2013		318.75
Prepare response to Staff 3-47 (NH).			
Totals			318.75
Total Labor			318.75
Total this Phase			\$318.75
Total this Engagement			\$318.75
Total this Report			\$318.75



November 14, 2013

George Simmons
Unitil Corporation
6 Liberty Lane W
Hampton, NH 03842-1720

Subject: Invoice #7164

Dear Mr. Simmons:

Please find attached Concentric Energy Advisors, Inc.'s invoice for professional services provided during the month of October 2013 on the Northern Utilities (N.H.) Rate Plan Prop assignment. Please remit payment within 30 days to "Concentric Energy Advisors, Inc." at the following address:

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

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

Sincerely,
Concentric Energy Advisors, Inc.

James D. Simpson

James D. Simpson
Senior Vice President

Attachment

Invoice



December 16, 2013
 Engagement No: 02932.00
 Invoice No: 0007233

George Simmons
 Unifil Corp
 6 Liberty Lane W
 Hampton, NH 03842-1720

Engagement 02932.00 Northern Utilities (N.H.) Rate Plan Prop
Professional Services from November 01, 2013 to November 30, 2013

Phase 02 Post filing

Professional Personnel

	Hours	Rate	Amount
Senior VP			212.50
Totals			212.50
Total Labor			212.50
Total this Phase			\$212.50
Total this Invoice			\$212.50

Billings to Date

	Current	Prior	Total
Labor	212.50	57,177.38	57,389.88
Expense	0.00	162.62	162.62
Unit	0.00	10.96	10.96
Totals	212.50	57,350.96	57,563.46

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

Approved for Payment
\$ 212.50
JFC

30-40-00-00-182-03-28
1/7/14

Engagement	02932.00	Northern Utilities (N.H.) Rate Plan Prop	Invoice	0007233
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Billing Backup

Monday, December 16, 2013

Concentric Energy Advisors, Inc.

Invoice 0007233 Dated 12/16/2013

2:24:47 PM

Engagement	02932.00	Northern Utilities (N.H.) Rate Plan Prop
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Phase	02	Post filing
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Professional Personnel

	Hours	Rate	Amount
Senior VP			
Simpson, James	11/26/2013		2.50
Review staff ODRs. Exchange emails with G Epler.			
Totals			2.50
Total Labor			212.50
Total this Phase			\$212.50
Total this Engagement			\$212.50
Total this Report			\$212.50



December 16, 2013

George Simmons
Unitil Corporation
6 Liberty Lane W
Hampton, NH 03842-1720

Subject: Invoice #7233

Dear Mr. Simmons:

Please find attached Concentric Energy Advisors, Inc.'s invoice for professional services provided during the month of November 2013 on the Northern Utilities (N.H.) Rate Plan Prop assignment. Please remit payment within 30 days to "Concentric Energy Advisors, Inc." at the following address:

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

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

Sincerely,
Concentric Energy Advisors, Inc.

A handwritten signature in cursive script that reads "James D. Simpson".

James D. Simpson
Senior Vice President

Attachment

Invoice



January 09, 2014
 Engagement No: 02932.00
 Invoice No: 0007284

George Simmons
 Unifil Corp
 6 Liberty Lane W
 Hampton, NH 03842-1720

Engagement 02932.00 Northern Utilities (N.H.) Rate Plan Prop
Professional Services from December 01, 2013 to December 31, 2013

Phase 02 Post filing

Professional Personnel

	Hours	Rate	Amount
Senior VP			637.50
Totals			637.50
Total Labor			637.50
		Total this Phase	\$637.50
		Total this Invoice	\$637.50

Outstanding Invoices

Number	Date	Balance
0007233	12/16/2013	212.50
Total		212.50

Billings to Date

	Current	Prior	Total
Labor	637.50	57,389.88	58,027.38
Expense	0.00	162.62	162.62
Unit	0.00	10.96	10.96
Totals	637.50	57,563.46	58,200.96

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

Approved for Payment
\$ 637.50
JFL
30-40-00-00-182-03-28
1/14/14

Engagement	02932.00	Northern Utilities (N.H.) Rate Plan Prop	Invoice	0007284
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Billing Backup

Thursday, January 09, 2014

Concentric Energy Advisors, Inc.

Invoice 0007284 Dated 1/9/2014

1:41:30 PM

Engagement	02932.00	Northern Utilities (N.H.) Rate Plan Prop
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Phase	02	Post filing
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Professional Personnel

		Hours	Rate	Amount
Senior VP				
Simpson, James	12/2/2013			637.50
Prepare responses to ODR data requests. Send draft responses to G				
Epler, G Simmons.				
Totals				637.50
Total Labor				637.50
Total this Phase				\$637.50
Total this Engagement				\$637.50
Total this Report				\$637.50

Tab 5

Printing

RAM Companies

RAM Printing Inc. 5 Commerce Park, P.O. Box 900
 East Hampstead, NH 03826
 T 603.382.7045 • F 603.382.7629
 www.TheRamCompanies.com



INVOICE

Invoice Number
 203283-02

Invoice Date:
 Apr 23, 2013

PRINTING
 IMAGING
 INNOVATION

Sold To:

UNITIL CORPORATION
 ATTN: KRISTEN ANDERSON
 6 LIBERTY LANE
 HAMPTON, NH 03846

Customer ID	Customer PO	Payment Terms
0391		Net 30 Days
Sales Rep ID	Ship Date	Due Date
JS		5/23/13

Quantity	Description	Amount
32,000	7 X 3.75 REVISED RATE CHANGE BILL INSERTS 30384-I-0421	1,506.12
	AUTHOR ALTERATIONS	65.00
	SHIPPING & HANDLING	298.98

Approved For Payment

\$1,870.10

JFL

30-40-00-00-182-03-28

5/9/13

Shipping & Handling

Please make checks payable to Ram Printing Inc.
 P. O. Box 900
 East Hampstead, NH 03826

TOTAL DUE 1,870.10

RAM Printing Inc. 5 Commerce Park, P.O. Box 900
 East Hampstead, NH 03826
 T 603.382.7045 • F 603.382.7629
 www.TheRamCompanies.com



DUPLICATE

Invoice Number
 203283-01

Invoice Date:
 Apr 23, 2013

PRINTING
 IMAGING
 INNOVATION

Sold To:

UNITIL CORPORATION
 ATTN: KRISTEN ANDERSON
 6 LIBERTY LANE
 HAMPTON, NH 03846

Customer ID	Customer PO	Payment Terms
0391		Net 30 Days
Sales Rep ID	Ship Date	Due Date
JS		5/23/13

Quantity	Description	Amount
32,000	7 X 3.75 RATE CHANGE BILL INSERTS 30384-I-0415	1,506.12
	AUTHOR ALTERATIONS	65.00
	SHIPPING & HANDLING	297.08
32,000	7 X 3.5 REVISED RATE CHANGE BILL INSERTS 30384-I-0417	1,506.12
	AUTHOR ALTERATIONS	65.00
	SHIPPING & HANDLING	287.58

Approved For Payment
 \$1,868.20
 JFC

30-40-24-00-930-S3-00
 5/9/13

Approved For Payment
 \$1,858.70
 JFC

30-40-00-00-182-03-28
 5/9/13

Please make checks payable to Ram Printing Inc.
 P. O. Box 900
 East Hampstead, NH 03826

Shipping & Handling

TOTAL DUE 3,726.90

Page 1 of 1

RICOH

INVOICE

Ricoh USA, Inc. - Boston, MA
 Phone: (617) 371-1300 Fax: (617) 371-1310
 Federal ID: 230334400

Invoice #	BOS13040105
Invoice Date:	04/09/2013
Due Date:	05/09/2013
Terms:	Net 30 Days
Customer Code:	BOS-0012
Natl ID:	81907

BILL TO:
Unitil Service Corporation
 6 Liberty Lane
 HAMPTON, NH 03842

SHIP TO:
Unitil Service Corporation
 6 Liberty Lane
 HAMPTON, NH 03842

Price using: STANDARD Price

Attn: Jane Martin

Reference / Case #		Reference 2	Reference 3		Account Manager	
Northern Utilities Inc.		NH Supplemental Filing			Greg Vokes	
Sales Order	Order Date	Ordered By	Quantity	Unit Price		Extension
SO-1304-0151 04/08/2013 Jane Martin - UNITIL SERVICE CORPORATION						
*728	Prints w/ Assembly		13,356.00	0.0800		1,068.48
*1921	Color Copy Hammermill - 8.5x11		7,044.00	0.3000		2,113.20
*639	Sheet Protectors & Inserts		252.00	0.0200		5.04
*634	Tabs (Alpha/Numeric)		612.00	0.2500		153.00

Please Pay From This Invoice		Taxable Sales:	0.00
Customer's duly authorized signature below is an agreement that the above-described work, project or deliverable has been received and accepted by Customer and Customer hereby agrees that such work, project or deliverable is complete and satisfactory for all purposes. Customer assures payment of this invoice when due. Interest at the rate of the lesser of 1.5% per month or the maximum rate permitted by law, will be charged on invoices not paid timely. Customer agrees to pay reasonable legal fees incurred in connection of past due accounts.		Sales Tax:	0.00
		* Non-Taxable:	3,339.72
		Postage:	0.00
		Delivery:	0.00
		PAY THIS AMOUNT \$	3,339.72

THE PERSON SIGNING THIS INVOICE ON BEHALF OF CUSTOMER REPRESENTS THAT HE/SHE HAS THE AUTHORITY TO DO SO

Received/Accepted by: (Print) [Signature] (Signature) [Signature] Date: 4/9/13

Please pay from this copy. The party named on this bill is held responsible for payment.

Payment From:
Unitil Service Corporation
 6 Liberty Lane
 HAMPTON, NH 03842

Amount Enclosed
\$

Invoice: BOS13040105
 Invoice Date: 04/09/2013
 Due Date: 05/09/2013
 Customer Code: BOS-0012
 natl id: 81907

Please Remit To:
Ricoh USA, Inc.
 Legal Document Services Northeast District - BOS
 P O Box 827164
 Philadelphia, PA 19182-7164

PAY THIS AMOUNT \$ 3,339.72



Request for Quotation

To: Rick Dagenais Ricoh Legal Services 3 Center Plaza, Suite 220 Boston, MA 02108 617-620-4608 Rick.Dagenais@ricoh-usa.com		From: Danielle Falagan Unitil Service Corp. 6 Liberty Lane West, Hampton, NH 03842 603-773-6471 Falagan@unitil.com	Date: April 3, 2013 RE: Northern Utilities, Inc. NH Supplemental Filing
Qty	Description	Price	
Unitil is issuing this request for quote (RFQ) for its Northern Utilities, Inc. NH Supplemental Filing. The selected bidder will provide completed print products of a high-quality in accordance with the specifications defined below of this RFQ. Pricing for this quote must be offered in aggregate for each unit. Please return quote to Danielle Falagan via email by 4/4/13 by 5:00pm Quantities 1. 25 12 unbound copies: 2. Total Pages: 44275 20292 (1691 per copy)..... 3. Total B&W: 27575 13236 (1103 per copy)..... 4. Total Color: 44700 7056 (588 per copy)..... 5. 25 12 Legal Exhibit Indexes (tabs) 1-51, 612 (51 per copy)..... 6. Green slip sheets 525 252 (21 per copy)..... <div style="text-align: right;">Total Order</div>			
		Unit \$	Total \$
		n/a	n/a
		\$0.08	1,058.88
		\$0.30	2,116.80
		\$0.25	153.00
		\$0.02	5.04
		n/a	3,333.72
Printing Specifications: <ul style="list-style-type: none"> 25 12 Unbound Copies Copies: black and white, color for Tab 26 Attachments (annual reports); double-sided 3-hole punched (left side) Provide Legal Exhibit Indexes (tabs) 1 - 51 Collated, bound by elastics <ul style="list-style-type: none"> a. 25 12 individually elastic-bound Volume 1 b. 25 12 individually elastic-bound Volume 2 c. 25 12 individually elastic-bound Volume 3 d. lime green slip sheets between multiple attachments behind number tabs (indicated by green line in the printing instructions that will be provided) Deliver on Tuesday, April 9th before noon to: Unitil, 6 Liberty Lane West, Hampton, NH 03842 Attn: Cathy MacArthur (603-773-6545) <p>Printing Instructions Note: The CD that will be provided will include all printing documents and instructions. The Instructions for this job can be found under the "supplemental" work sheet of the Excel document named "Publishing Instructions".</p>		Delivery included. Quotation must be accepted in its entirety to preserve unit pricing. Approval and order execution required by 4:00pm on Friday, April 5th, 2013 to guarantee delivery deadline.	

Rick Dagenais, Sales Manager, Ricoh Legal Services

R. Dagenais
 (Presented by)

4/5/2013
 (Date)

Tab 6

Publishing

Union Leader

UNION LEADER CORPORATION
 P O BOX 9513
 MANCHESTER NH 03108-9513

68-4321
 (603)314-0192
 FED ID # 02-0212933

ADVERTISING INVOICE AND STATEMENT

1 BILLING PERIOD		2 ADVERTISER / CLIENT NAME	
05/01/2013 - 05/31/2013		UNITIL SERVICE CORP	
23 TOTAL AMOUNT DUE	24 UNAPPLIED AMOUNT	3 TERMS OF PAYMENT	
518.70	0.00	Net 30 Days	
21 CURRENT NET AMOUNT DUE	22 30 DAYS	60 DAYS	Over 90 DAYS
518.70	0.00	0.00	0.00
4 PAGE NUMBER	5 BILLING DATE	6 BILLED ACCOUNT NUMBER	7 ADVERTISER/CLIENT NUMBER
1	05/31/2013	61150	61150

8 BILLED ACCOUNT NAME AND ADDRESS	
UNITIL SERVICE CORP ATTN: CATHERINE MCARTHUR 6 LIBERTY LANE WEST HAMPTON NH 03842	

10 DATE	11 NEWSPAPER REFERENCE	12 13 14 DESCRIPTION-OTHER COMMENT&CHARGES	15 16 GAD SIZE BILLED UNITS	17 18 TIMES RUN RATE	19 ACTIVITY	20 TOTAL
		BALANCE FORWARD				1,368.58
01/22/2013	Payment: 43113	CHECK #WIRE TRANS - APPLIED CREDIT				
		APPLIED TO POSTED INSERTIONS, AD: #489180			-119.60	1,248.98
05/02/2013	Payment: 53431	CHECK #WIRE TRANS 1,248.98				
		APPLIED TO INVOICE: #544592			-119.60	1,129.38
		APPLIED TO POSTED INSERTIONS, AD: #482230			-361.73	767.65
		APPLIED TO POSTED INSERTIONS, AD: #486900			-409.50	358.15
		APPLIED TO POSTED INSERTIONS, AD: #489180			-358.15	0.00
05/08/2013	Ad: 664180	PO: CATHY M. UL LEGALS CL 1x18.889		1		
		ORDER 25,504 - DG 13-086		LEGAL12		
		[05/08/13]			518.70	518.70
		Balance Due:				518.70
30 40 00 00 182 03 28 7-3-13 (CND)						111973

ONLY ITEMS PUBLISHED THIS MONTH APPEAR ON THIS BILL

STATEMENT OF ACCOUNT

AGING OF PAST DUE AMOUNTS

21 CURRENT NET AMOUNT DUE	22 30 DAYS	60 DAYS
518.70	0.00	0.00

OVER 90 DAYS	UNAPPLIED AMOUNT	23 TOTAL AMOUNT DUE
0.00	0.00	518.70

UNION LEADER CORPORATION
 (603)668-4321

*UNAPPLIED AMOUNTS ARE INCLUDED IN TOTAL AMOUNT DUE

24 INVOICE NUMBER	25	ADVERTISER INFORMATION		
053113	1	2 BILLING PERIOD	3 BILLED ACCOUNT NUMBER	4 ADVERTISER/CLIENT NUMBER
		05/01/2013 - 05/31/2013	61150	61150
				UNITIL SERVICE CORP

1100000000611501 053113 00000000611500300 00000051870

Tab 7

Misc.

Curran Logistics LLC
 P. O. Box 910
 Greenland, NH 03840

Invoice

Date	Invoice #
4/19/2013	0001852

Bill To
Unitil 6 Liberty Way West Hampton, NH 03842 Attention: Cathy MacArthur

Terms	Due Date
Net 15	5/4/2013

Item	Description	Serviced	Shipper N#	No. of Pieces	Rate	Amount
Concord	Pick up at 6 Liberty Lane, Hampton, NH and deliver NH Public Utilities, Concord, NH; 2nd drop Office of Consumer Advocate, Concord, NH	4/15/2013	16400	7	83.50 <i>13.17</i> <i>99.57</i>	83.50
Unitil	Pick up at 6 Liberty Lane, Hampton, NH and deliver to DPU, South Station, Boston, MA	4/18/2013	16390	1	95.00 <i>16.06</i> <i>111.06</i>	95.00
Fuel Surcharge	Fuel Surcharges @18% <i>DC 13-086</i> <i>Rate Case</i> <i>FGE DRU Investigation</i> <i>into 214 Lunenburg St</i>				32.13	32.13
Total						\$210.63
Payments/Credits						\$0.00
Balance Due						\$210.63

111.06 20 10 01 00 928 02 00

99.57 30 40 00 00 182 03 28 5.3.2013 @ 109572

Phone #	E-mail	Web Site
603-433-9009	bcurran@curranlogistics.com	www.curranlogistics.com

INVOICE

Steven E. Patnaude, LCR

12 Keneval Avenue
Boscawen, New Hampshire 03303
Phone (603)796-2596 Email: spatnaude@tds.net

Bill to: Gary Epler, Esq.
Unitil Energy Systems
6 Liberty Lane West
Hampton, NH 03842-1720

INVOICE NO.: 2013-040

DATE: 07-12-13
TERMS: Net 30 days
DUE DATE: 08-12-13

SHIP DATE: with invoice SHIPPED VIA: Priority Mail

DOCKET NO.: DG 13-086 NORTHERN UTILITIES, INC.:
Notice of Intent to File Rate Schedules.
(Hearing regarding temporary rates)

3040001820328

7-22-13 @

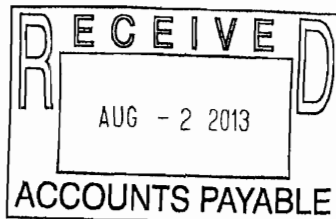
112642

SERVICES PROVIDED:

Original & two copies of a 23-page transcript of the hearing held
on June 17, 2013, including attendance fee >

AMOUNT

\$ 236.50



SUBTOTAL = \$ 236.50
SHIPPING = \$ 5.60

TOTAL DUE = \$ 242.10

Please remove bottom portion and return with payment

(Make check payable to: Steven E. Patnaude, LCR)

Invoice No. 2013-040 Company billed: Northern Utilities Amount: \$ 242.10

Tab 8

NHPUC Consultant