UNITIL Service Corp. 22-May-02
Allocation Formulas

Category	Concord	Exeter	Service	Power	Realty	Resource	Fitchburg	Total	Category Total $ As A % Of All Total $
Salaries	2,388,800	2,316,080	8,388,880	0	0	473,200	4,810,000	18,354,960	
(Updated for 2001 Forecast)	13.00%	12.62%	45.59%	0.00%	0.00%	2.58%	26.21%	100.00%	4.93%
Net Plant	34,641,570	39,485,139	1,911,354	0	8,982,468	135,750	73,969,678	159,135,958	
(Updated for 2000 8&4)	21.77%	24.81%	1.20%	0.00%	5.65%	0.08%	46.48%	100.00%	42.77%
Revenues *	10,807,723	10,350,041	17,640,036	79,132,532	1,481,490	597,232	74,589,109	194,598,163	
(Updated for 2000 8&4)	5.55%	5.32%	9.06%	40.66%	0.76%	0.31%	38.33%	100.00%	52.30%
Total								372,089,081	100.00%

Weighted Average of Individual Items Above
Applied Against The Total Percentages:

Category	Concord	Exeter	Service	Power	Realty	Resource	Fitchburg		
Salaries	0.6%	0.6%	2.2%	0.0%	0.0%	0.1%	1.3%		
Plant	9.3%	10.6%	0.5%	0.0%	2.4%	0.0%	19.9%		
Revenues	2.9%	2.8%	4.7%	21.3%	0.4%	0.2%	20.0%		
Sub-Total	12.8%	14.1%	7.4%	21.4%	2.8%	0.3%	41.2%	<<<=== USE THESE	100.00%

* Concord and Exeter revenues are "base" (including other operating revenue) and do not include those revenues also included in Power