USC BILLING OVERHEAD CALCULATION
JAN-DEC 2003
(000's)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
O&M EXCLUDING PAYROLL												
Employee Benefits	$ 176	$ 219	$ 634	$ 302	$ (199)	$ 311	$ 435	$ 176	$ 342	$ 278	$ 59	$ 590
Insurance	12	5	7	10	5	9	8	1	8	7	10	10
Outside Services (legal, audit)	72	93	38	55	38	(25)	63	62	46	43	40	(48)
Office Expense	29	83	77	75	77	74	79	55	76	89	71	84
Misc Expense	46	20	102	44	44	42	23	(19)	27	47	51	137
Building Expense	44	73	46	33	15	28	33	304	26	19	50	(25)
O&M Subtotal	$ 379	$ 493	$ 904	$ 519	$ (20)	$ 439	$ 641	$ 579	$ 525	$ 483	$ 281	$ 748
NON O&M												
Building Depreciation & Interest	178	152	152	154	154	152	154	155	154	146	146	124
Payroll & Other Taxes	79	130	16	68	22	63	62	46	53	55	74	112
Misc Non O&M Expense	1	2	5	4	8	4	1	13	3	4	3	7
Non O&M Items Subtotal	$ 258	$ 284	$ 173	$ 226	$ 184	$ 219	$ 217	$ 214	$ 210	$ 205	$ 223	$ 243
OVERHEAD POOL	$ 637	$ 777	$ 1,077	$ 745	$ 164	$ 658	$ 858	$ 793	$ 735	$ 688	$ 504	$ 991
PAYROLL	$ 779	$ 730	$ 733	$ 733	$ 758	$ 745	$ 738	$ 773	$ 758	$ 817	$ 777	$ 838
CALCULATED RATE (OVERHEAD POOL/PAYROLL)	82%	106%	147%	102%	22%	88%	116%	103%	97%	84%	65%	118%
2003 CALCULATED AVERAGE RATE	94%											
RATE USED	100%	100%	100%	110%	150%	100%	50%	90%	100%	60%	60%	120%
2003 USED AVERAGE RATE	95%											

1 than income taxes by $7,549. See Schedule MHC – 7-10 (Electric), page 2, lines 32 and
2 33.
3
4 10. USC Service Charge
5 Q. Before you begin your discussion of this adjustment, did you include in FG&E's revenue
6 requirement a test year level of allocated expenses for USC, or service company, cost
7 charged to the Electric Division?
8 A. Yes. The Electric Division's cost of service includes service company costs. The
9 Department directed FG&E to complete a year-end audit so that actual test year amounts
10 of allocated charges are available for the Department's review.
11 Q. What do the service company costs include and what profit is attached to those charges?
12 A. The service company costs include allocated overhead and wages expenses for the
13 service company operations. No profit is made by Unitil on service company charges to
14 the retail distribution affiliates. Pursuant to SEC requirements, all USC charges are billed
15 to FG&E at the same cost incurred by the service company in rendering the service.
16
17 Q. Did FG&E conduct the year-end audit of the actual test year amounts of allocated charges
18 to the Electric Division by the service company and would you explain the nature of
19 those expenses?
20 A. Yes. As a result of the audit, the test year service company charges were examined.
21 During the test-year, FGE (both Gas and Electric Divisions combined) incurred

1 approximately 40%of the total service company expenses. Exhibit FG&E-MHC - 5, page
2 3 (Electric), shows the total service company expenses for the test-year, by expense type.
3 Exhibit FG&E-MHC - 5 (Electric), page 4, shows the portion of the service company
4 expenses incurred by FG&E by component. The analysis provides a requisite break-out
5 of costs allocated between the Gas Division and the Electric Division
6
7 Q. Is the allocation of 40% of the total service company expenses to FG&E reasonable?
8 A. Yes, I believe it is. USC charges to its affiliates "at cost" for shared services. In general,
9 the service provided by USC to its utility affiliates in New Hampshire and Massachusetts
10 support the revenues earned by those companies and the customers served in those states.
11 Approximately 60% of Unitil's total utility revenues are earned by the New Hampshire
12 utilities and approximately 40% are earned by FG&E in Massachusetts. The same
13 relationship holds true for number of customers: approximately 60% are New
14 Hampshire-based customers and approximately 40% are FG&E's customers. This causal
15 relationship between USC charges to affiliates and each utility's revenues and customers
16 demonstrates the overall reasonableness of the allocation of the cost of USC shared
17 services.
18
19 Q. How is the USC billing accomplished?
20 A. USC uses a Time & Billing System, to record and determine Labor and Overhead
21 expenses of USC that are attributed to FG&E. The portion of Labor billed to FG&E is

determined based on employee monthly time sheets. USC Overheads are generally allocated to FG&E based on the percent of Labor billed to FG&E. Each month, USC renders an invoice for payment to FG&E.

Q. What information does the monthly invoice from the service company to FG&E contain?

A. The monthly invoice lists hours and dollars associated with the services provided by each USC functional area, as well as, Direct Charges to FG&E. Direct Charges represent expenses paid by USC that have been specifically identified and charged directly to an affiliate; therefore, the Direct Charge line item on the service bill enables USC to bill costs incurred solely for the benefit of a particular affiliate directly to the appropriate affiliate. A supporting schedule then details the charges for each functional category by department, providing a further breakout of charges between Labor and Overhead. The final page of the invoice summarizes how the service company charges are recorded in FG&E's General Ledger.

Q. Did the service company charge to FG&E include any Securities and Exchange Commission audit expense in the test year?

A. No, it did not. I will note that in D.T.E. 98-51, the Department directed FG&E to ensure that any future SEC audit expenses were charged to a separate job number for direct tracking for ratemaking purposes. However, the SEC has not audited Unitil since 1997. In the event of a future SEC audit, FG&E will establish a unique job order number to

track and accumulate the expenses associated with the audit. This tracking and accumulation will ensure that the SEC audit expenses are properly considered for ratemaking purposes.

Q. Are all the overhead and general costs associated with the Unitil Service Corp. operations passed through to the Electric Division pursuant to the allocation methodology?

A. The manner in which service company costs are allocated and charged to FG&E has been approved by the Securities and Exchange Commission under the provisions of that agency's regulatory oversight pursuant to the Public Utility Holding Company Act. However, for Massachusetts ratemaking purposes, FG&E has reviewed the particulars of the service company charges to ensure that the base level of service company costs included in FG&E's operating expenses includes only amounts that comport with Department precedent for inclusion in rates.

Q. What was the result of that review?

A. It was determined that donations, certain membership fees, market development costs and advertising expense likely would not comport with Department precedent for rate recovery. Therefore, FG&E determined the total amount of these charges allocated to FG&E, and then to the Electric Division, and reduced the Electric Division's test year Operating Expense by that amount, or $22,749. See Schedule MHC – 7-11 (Electric).

EXHIBIT MHC-5

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

ELECTRIC DIVISION

AUDIT OF UNITIL SERVICE CORP. CHARGES

FOR THE YEAR ENDING DECEMBER 31, 2001

Prepared for Fitchburg Gas and Electric Light Company

by Unitil Service Corp.

DATE: APRIL 2002

Fitchburg Gas and Electric Light Company

Audit of Unitil Service Corp. Charges - 2001

The service company labor and overhead costs for 2001 are summarized on page two and as indicated, total $18,673,940 (salaries and wages of $8,868,749 and overheads of $9,805,191). Pursuant to the Department's directive from D.T.E. 98-51, a year-end audit of these 2001 service company costs charged to FG&E was performed. The audit determined that FG&E incurred 39.97% of the total service company expenses as shown on page three of the attachment. The ratio of 39.97% was calculated by dividing FG&E's total Labor and Overhead for 2001 by the total Labor and Overhead for the service company as described in note 3 on page three.

In addition, beginning on page four, the monthly service company invoices (a four page document) issued to FG&E during 2001 are attached. The first page of the monthly invoices list hours and dollars associated with the services provided by each functional area of the service company, as well as, Direct Charges to FG&E. Direct Charges represent expenses paid by the service company that have been specifically identified and charged to an affiliate; therefore, the Direct Charges identified on FG&E's monthly invoices represent costs incurred solely for the benefit of FG&E. The second page of the monthly invoice details the charges for each functional category by service company department, providing a further breakout of charges between Labor and Overhead. The final two pages of each monthly invoice summarize how the service company charges are recorded in FG&E's general ledger.

As a result of this audit, the service company charges invoiced to FG&E by during 2001 have been determined to be appropriate and reasonable.

Unitil Service Corp.
Summary of Total USC Expenses
2001

Description	Amount
Labor:	
Salaries & Wages	$8,868,749
Total Labor	$8,868,749
Overhead:	
Amortization	$1,477,661
State & Federal Taxes	569,396
Donations	34,962
Membership Dues	13,640
Interest Expense	344,945
Compensation Expense	1,404,519
Misc Office Expense	60,254
Bank & Commitment Fees	8,468
Travel Expense	158,956
Dues & Subscriptions	48,326
Telephone Expense	327,555
Temporary Help Expense	17,978
Relocation Expense	25,641
PC Software Expense	145,729
Meals Expense - Non-Tax Deductible	12,871
Records Management Expense	9,550
Postage/Shipping Expense	11,527
Admin Transfer Expense	363,406
Legal Expense	98,086
Audit Expense	26,527
Other Outside Services	344,907
Market Development	22,890
Property Insurance	4,478
Injuries & Damages	53,150
Benefits Expense	1,672,003
Misc Advertising Expense	36,643
Misc General Expense	418,998
Customer Communication	41,190
Building Rent	1,361,998
Misc Lease & Rent Expense	(60,428)
Auto Expense	15,590
Mailroom & Remittance Processing	9,610
Call Center Rent	115,400
Maintenance	359,439
Building Maintenance	250,327
Other	(1,001)
Total Overhead	$9,805,191
Total Labor and Overhead	$18,673,940
Less Capitalization	$3,311,064
Total Expense	$15,362,876

Fitchburg Gas and Electric Light Company
Summary of USC Charges to FGE
2001

USC Description	FGE Total	FGE Electric	FGE Gas	FGE Common	FGE Electric w/Common	FGE Gas w/Common
Labor	$3,535,981	$305,593	$219,067	$3,011,321	$2,196,041	$1,339,940
Overhead	$3,928,068	$339,478	$243,358	$3,345,231	$2,439,549	$1,488,519
Total Labor and Overhead	$7,464,049 (3)	$645,071	$462,426	$6,356,552	$4,635,589	$2,828,459 (1)
Less Capitalization	$1,364,335	-	-	1,364,335	791,451	572,884 (2)
Total Expense	$6,099,713	$645,071	$462,426	$4,992,217	$3,844,138	$2,255,575

(1) FGE Common charges, with the exception of items capitalized, are allocated to the Electric Division and Gas Division based on a four factor formula comprised of Total Operating Revenues, Salaries, Number of Customers and the Ratio of Electric/Gas Plant Investment. For 2001, the allocation percentages were 64.08% for Electric and 35.92% for Gas.

(2) Capitalized charges are allocated to the Electric Division and Gas Division based on construction expenditures during the year. For 2001, the allocation percentages were 58.01% for Electric and 41.99% for Gas.

(3) Total labor and overhead for FGE represents 39.97% of USC's total labor and overhead. This is calculated by dividing FGE's total labor and overhead of $7,464,049 by USC's total labor and overhead, as shown on page 1 of this Exhibit, of $18,673,940.

Unitil

phone: 603 772-0775
fax: 603 773-6605
email: corp@unitil.com

Unitil Service Corp
Monthly Invoice

Client: Fitchburg Gas & Electric Light Company

Date Services Rendered: January 2001 **Run/Billing Date:** April 5, 2002

Invoice Detail

	Hours	Total
Corporate & Administration	1,404.5	$75,730.32
Customer Services	3,836.4	$138,145.96
Energy Services	604.6	$40,496.15
Engineering & Operations	2,513.5	$159,202.86
Regulatory, Finance & Accounting	3,318.1	$168,673.02
Technology	1,175.7	$61,892.61
SUB-TOTAL	12,852.8	$644,140.94
DIRECT CHARGES		$32,978.49
TOTAL AMOUNT DUE		**$677,119.43**

Approved By: _____
Robert E. Bisson, Director/Distrib. Oper.

Approved By: _____
Michael J. Dalton, President (FG&E)

Processing Date: 4/5/2002 9:48:36 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Function/Category Detail

Month of January 2001

	Labor	Overhead	Total
Corporate & Administration			
Administration (7)	$10,774.05	$10,774.05	$21,548.10
Administrative Services (4)	$8,392.34	$8,392.34	$16,784.68
Communications & Regulations (14)	$5,581.45	$5,581.45	$11,162.89
Human Resources (3)	$13,117.32	$13,117.32	$26,234.65
	$37,865.16	$37,865.16	$75,730.32
Customer Services			
Communications & Regulations (24)	$8,684.26	$8,684.26	$17,368.52
Customer Operations (20)	$1,771.04	$1,771.04	$3,542.08
Customer Services (11)	$3,221.79	$3,221.79	$6,443.59
Customer Stds & Training (21)	$52,691.96	$52,691.96	$105,383.92
Web IT Development (5)	$2,703.93	$2,703.93	$5,407.85
	$69,072.98	$69,072.98	$138,145.96
Energy Services			
Energy Services (16)	$5,734.37	$5,734.37	$11,468.75
Engy Mkts Procurement (13)	$14,513.70	$14,513.70	$29,027.41
	$20,248.08	$20,248.08	$40,496.15
Engineering & Operations			
Business Development (2)	$24,491.04	$24,491.04	$48,982.08
E & O Distribution Operations (23)	$22,325.39	$22,325.39	$44,650.77
E & O Engineering (12)	$18,192.05	$18,192.05	$36,384.10
E & O System & Development (22)	$7,041.73	$7,041.73	$14,083.46
Energy Distribution (17)	$7,551.23	$7,551.23	$15,102.45
	$79,601.43	$79,601.43	$159,202.86
Regulatory, Finance & Accounting			
Accounting (10)	$36,702.49	$36,702.49	$73,404.97
Finance (8)	$23,976.33	$23,976.33	$47,952.66
Financial & Central (15)	$8,488.44	$8,488.44	$16,976.88
Regulatory Services (1)	$15,169.26	$15,169.26	$30,338.51
	$84,336.51	$84,336.51	$168,673.02
Technology			
Technology Services (9)	$30,946.31	$30,946.31	$61,892.61
	$30,946.31	$30,946.31	$61,892.61
Functional Category Total	$322,070.47	$322,070.47	$644,140.94
		Direct Charges	$32,978.49
		Total Charges	**$677,119.43**

Processing Date: 4/5/2002 9:49:45 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Journal Entries

Month of January 2001

Account #	Charges
20-00-00-00-184-00-00	117,796.96
20-00-00-00-000-00-00	-145.68
20-00-02-50-923-06-00	-25.48
20-00-10-00-923-03-00	-15,928.13
20-00-21-00-903-06-00	-1,298.83
20-00-21-00-909-02-00	-3,427.94
20-10-10-00-923-03-00	-109.66
20-10-12-00-880-02-00	-20,746.80
20-10-13-00-813-01-00	-473.75
20-19-02-05-908-01-10	-6.00
20-20-10-00-923-03-00	-7,287.65
20-20-12-00-580-02-00	-67,349.42
20-20-13-00-557-01-00	-58.77
20-20-22-00-580-02-00	-811.89
20-29-02-06-908-26-11	-4.00
20-29-02-06-908-30-10	-5.78
20-29-02-06-908-31-11	-12.01
20-29-02-06-908-32-11	-24.01
20-29-02-06-908-33-11	-18.01
20-29-02-06-908-41-11	-8.00
20-29-02-06-908-54-10	-8.00
20-29-02-06-908-56-10	-4.00
20-29-12-11-923-02-00	-43.13
20-00-00-00-000-00-00	20,213.53
20-00-02-50-923-06-00	3,859.62
20-00-10-00-923-03-00	303,372.38
20-00-21-00-903-06-00	33,769.69
20-00-21-00-909-02-00	84,370.28
20-10-10-00-923-03-00	14,128.80
20-10-12-00-880-02-00	22,777.28
20-10-13-00-813-01-00	17,063.21
20-19-02-05-908-01-10	749.80
20-20-10-00-923-03-00	47,421.55
20-20-12-00-580-02-00	74,592.95
20-20-13-00-557-01-00	5,852.81
20-20-22-00-580-02-00	5,455.25
20-29-02-06-908-26-11	499.86
20-29-02-06-908-30-10	721.38
20-29-02-06-908-31-11	1,499.59
20-29-02-06-908-32-11	2,999.18
20-29-02-06-908-33-11	2,249.39

Fitchburg Gas & Electric Light Company
JOURNAL ENTRIES - 1/2001

Account #	Charges
20-29-02-06-908-41-11	999.73
20-29-02-06-908-54-10	999.73
20-29-02-06-908-66-10	499.86
20-29-12-11-923-02-00	45.07
20-00-10-00-923-03-00	32,978.49
TOTAL CHARGES	$677,119.43

Unitil

fax: 603 773-6605
email: corp@unitil.com

Unitil Service Corp
Monthly Invoice

Client: Fitchburg Gas & Electric Light Company

Date Services Rendered: February 2001 **Run/Billing Date:** April 5, 2002

Invoice Detail

	Hours	Total
Corporate & Administration	1,245.7	$72,464.09
Customer Services	3,639.9	$130,444.24
Energy Services	484.8	$31,979.61
Engineering & Operations	2,480.5	$166,115.63
Regulatory, Finance & Accounting	2,579.8	$142,577.99
Technology	1,000.1	$59,012.30
SUB-TOTAL	11,430.8	$602,593.87
DIRECT CHARGES		$34,638.73
TOTAL AMOUNT DUE		**$637,232.60**

Approved By: _____
Robert E. Bisson, Director/Distrib. Oper.

Approved By: _____
Michael J. Dalton, President (FG&E)

Processing Date: 4/5/2002 9:56:38 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Function/Category Detail

Month of February 2001

	Labor	Overhead	Total
Corporate & Administration			
Administration (7)	$10,942.61	$10,395.48	$21,338.09
Administrative Services (4)	$7,873.02	$7,479.37	$15,352.38
Communications & Regulations (14)	$5,480.90	$5,206.86	$10,687.76
Human Resources (3)	$12,864.54	$12,221.32	$25,085.86
	$37,161.07	$35,303.02	$72,464.09
Customer Services			
Communications & Regulations (24)	$8,122.12	$7,716.01	$15,838.13
Customer Operations (20)	$1,659.73	$1,576.75	$3,236.48
Customer Services (11)	$1,888.27	$1,793.85	$3,682.12
Customer Stds & Training (21)	$54,776.90	$52,038.05	$106,814.95
Web IT Development (5)	$447.47	$425.10	$872.57
	$66,894.48	$63,549.76	$130,444.24
Energy Services			
Energy Services (16)	$2,698.16	$2,563.25	$5,261.40
Engy Mkts Procurement (13)	$13,701.65	$13,016.56	$26,718.21
	$16,399.80	$15,579.81	$31,979.61
Engineering & Operations			
Business Development (2)	$30,900.43	$29,355.41	$60,255.85
E & O Distribution Operations (23)	$25,201.45	$23,941.38	$49,142.84
E & O Engineering (12)	$12,134.49	$11,527.77	$23,662.26
E & O System & Development (22)	$9,403.93	$8,933.73	$18,337.67
Energy Distribution (17)	$7,547.19	$7,169.83	$14,717.03
	$85,187.50	$80,928.13	$166,115.63
Regulatory, Finance & Accounting			
Accounting (10)	$29,290.48	$27,825.96	$57,116.44
Finance (8)	$22,550.94	$21,423.39	$43,974.33
Financial & Central (15)	$8,258.57	$7,845.64	$16,104.21
Regulatory Services (1)	$13,016.93	$12,366.09	$25,383.02
	$73,116.92	$69,461.07	$142,577.99
Technology			
Technology Services (9)	$30,262.72	$28,749.58	$59,012.30
	$30,262.72	$28,749.58	$59,012.30
Functional Category Total	$309,022.50	$293,571.37	$602,593.87
		Direct Charges	$34,638.73
		Total Charges	$637,232.60

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Page 1 of 1

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Journal Entries

Month of February 2001

Account #	Charges
20-00-00-00-184-00-00	104,638.33
20-00-00-00-000-00-00	-81.60
20-00-02-50-923-06-00	-4.76
20-00-10-00-923-03-00	-16,642.35
20-00-21-00-903-06-00	-1,417.18
20-00-21-00-909-02-00	-4,310.12
20-10-10-00-923-03-00	-67.07
20-10-12-00-880-02-00	-23,232.62
20-10-13-00-813-01-00	-754.06
20-19-02-05-908-36-20	-1.45
20-20-10-00-923-03-00	-1,536.97
20-20-12-00-580-02-00	-56,347.01
20-20-13-00-557-01-00	-181.98
20-20-22-00-580-02-00	-18.22
20-29-02-06-908-26-10	-3.13
20-29-02-06-908-30-10	-2.89
20-29-02-06-908-31-10	-5.01
20-29-02-06-908-32-10	-11.27
20-29-02-06-908-33-10	-13.15
20-29-02-06-908-41-10	-5.01
20-29-12-11-923-02-00	-2.48
20-00-00-00-000-00-00	18,794.61
20-00-02-50-923-06-00	1,039.69
20-00-10-00-923-03-00	285,063.03
20-00-21-00-903-06-00	30,624.71
20-00-21-00-909-02-00	86,510.93
20-10-10-00-923-03-00	15,127.58
20-10-12-00-880-02-00	27,517.04
20-10-13-00-813-01-00	17,259.63
20-19-02-05-908-36-20	466.68
20-20-10-00-923-03-00	26,838.38
20-20-12-00-580-02-00	66,082.50
20-20-13-00-557-01-00	11,133.63
20-20-22-00-580-02-00	4,084.05
20-29-02-06-908-26-10	880.23
20-29-02-06-908-30-10	933.35
20-29-02-06-908-31-10	1,408.37
20-29-02-06-908-32-10	3,168.84
20-29-02-06-908-33-10	3,696.98
20-29-02-06-908-41-10	1,408.37
20-29-12-11-923-02-00	555.27

Fitchburg Gas & Electric Light Company
JOURNAL ENTRIES - 2/2001

Account #	Charges
20-00-10-00-923-03-00	34,638.73
TOTAL CHARGES	$637,232.60

Unitil

fax: 603 773-6605
email: corp@unitil.com

Unitil Service Corp
Monthly Invoice

Client: Fitchburg Gas & Electric Light Company

Date Services Rendered: March 2001 **Run/Billing Date:** April 5, 2002

Invoice Detail

	Hours	Total
Corporate & Administration	1,468.9	$73,213.73
Customer Services	4,477.1	$147,630.37
Energy Services	685.2	$42,129.15
Engineering & Operations	2,641.4	$152,466.65
Regulatory, Finance & Accounting	3,056.2	$153,264.16
Technology	1,099.1	$56,610.88
SUB-TOTAL	13,427.9	$625,314.94
DIRECT CHARGES		$33,086.98
TOTAL AMOUNT DUE		**$658,401.92**

Approved By: _____
Robert E. Bisson, Director/Distrib. Oper.

Approved By: _____
Michael J. Dalton, President (FG&E)

Processing Date: 4/5/2002 10:04:04 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Function/Category Detail

Month of March 2001

	Labor	Overhead	Total
Corporate & Administration			
Administration (7)	$11,283.53	$9,591.00	$20,874.54
Administrative Services (4)	$9,677.45	$8,225.83	$17,903.28
Communications & Regulations (14)	$4,779.72	$4,062.76	$8,842.48
Human Resources (3)	$13,834.29	$11,759.15	$25,593.44
	$39,574.99	$33,638.74	$73,213.73
Customer Services			
Communications & Regulations (24)	$7,650.49	$6,502.91	$14,153.40
Customer Operations (20)	$2,033.27	$1,728.28	$3,761.54
Customer Services (11)	$2,196.93	$1,867.39	$4,064.32
Customer Stds & Training (21)	$63,942.19	$54,350.86	$118,293.05
Web IT Development (5)	$3,977.33	$3,380.73	$7,358.06
	$79,800.20	$67,830.17	$147,630.37
Energy Services			
Energy Services (16)	$5,852.00	$4,974.20	$10,826.20
Engy Mkts Procurement (13)	$16,920.51	$14,382.44	$31,302.95
	$22,772.51	$19,356.64	$42,129.15
Engineering & Operations			
Business Development (2)	$29,019.55	$24,666.61	$53,686.16
E & O Distribution Operations (23)	$25,792.30	$21,923.45	$47,715.75
E & O Engineering (12)	$12,086.23	$10,273.30	$22,359.53
E & O System & Development (22)	$7,958.36	$6,764.61	$14,722.97
Energy Distribution (17)	$7,557.97	$6,424.27	$13,982.24
	$82,414.41	$70,052.25	$152,466.65
Regulatory, Finance & Accounting			
Accounting (10)	$34,206.12	$29,075.20	$63,281.32
Finance (8)	$24,370.55	$20,714.97	$45,085.52
Financial & Central (15)	$8,133.67	$6,913.62	$15,047.29
Regulatory Services (1)	$16,135.15	$13,714.88	$29,850.03
	$82,845.49	$70,418.67	$153,264.16
Technology			
Technology Services (9)	$30,600.47	$26,010.40	$56,610.88
	$30,600.47	$26,010.40	$56,610.88
Functional Category Total	$338,008.08	$287,306.86	$625,314.94
		Direct Charges	$33,086.98
		Total Charges	$658,401.92

Processing Date: 4/5/2002 10:05:11 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Journal Entries

Month of March 2001

Account #	Charges
20-00-00-00-184-00-00	101,601.36
20-00-00-00-000-00-00	-229.56
20-00-02-50-923-06-00	-18.20
20-00-10-00-923-03-00	-16,085.04
20-00-21-00-903-06-00	-926.71
20-00-21-00-909-02-00	-2,592.19
20-10-10-00-923-03-00	-68.14
20-10-12-00-880-02-00	-19,812.00
20-10-13-00-813-01-00	-144.33
20-19-02-05-908-01-10	-4.27
20-20-10-00-923-03-00	-3,899.34
20-20-12-00-580-02-00	-57,314.01
20-20-13-00-557-01-00	-173.13
20-20-22-00-580-02-00	-232.56
20-29-02-06-908-31-11	-15.80
20-29-02-06-908-32-11	-21.87
20-29-02-06-908-33-10	-16.83
20-29-02-06-908-33-11	-24.30
20-29-02-06-908-41-10	-9.72
20-29-02-06-908-47-20	-8.26
20-29-12-11-923-02-00	-5.09
20-00-00-00-000-00-00	22,039.20
20-00-02-50-923-06-00	1,956.37
20-00-10-00-923-03-00	302,536.82
20-00-21-00-903-06-00	32,495.10
20-00-21-00-909-02-00	91,082.95
20-10-10-00-923-03-00	7,246.44
20-10-12-00-880-02-00	22,841.04
20-10-13-00-813-01-00	15,701.24
20-19-02-05-908-01-10	407.50
20-20-10-00-923-03-00	33,052.20
20-20-12-00-580-02-00	65,639.48
20-20-13-00-557-01-00	17,134.25
20-20-22-00-580-02-00	3,271.86
20-29-02-06-908-31-11	1,506.09
20-29-02-06-908-32-11	2,085.35
20-29-02-06-908-33-10	1,756.87
20-29-02-06-908-33-11	2,317.06
20-29-02-06-908-41-10	926.82
20-29-02-06-908-47-20	787.22
20-29-12-11-923-02-00	531.09

Fitchburg Gas & Electric Light Company
JOURNAL ENTRIES - 3/2001

Account #	Charges
20-00-10-00-923-03-00	33,086.98
TOTAL CHARGES	$658,401.92

Unitil

fax: 603 773-6605
email: corp@unitil.com

Unitil Service Corp
Monthly Invoice

Client: Fitchburg Gas & Electric Light Company

Date Services Rendered: April 2001 **Run/Billing Date:** April 5, 2002

Invoice Detail

	Hours	Total
Corporate & Administration	1,088.5	$54,237.26
Customer Services	3,539.4	$121,391.33
Energy Services	524.4	$33,938.44
Engineering & Operations	2,485.3	$154,272.75
Regulatory, Finance & Accounting	2,318.6	$114,273.00
Technology	776.9	$42,357.75
SUB-TOTAL	10,733.1	$520,470.54
DIRECT CHARGES		$36,309.28
TOTAL AMOUNT DUE		**$556,779.82**

Approved By: _____
Robert E. Bisson, Director/Distrib. Oper.

Approved By: _____
Michael J. Dalton, President (FG&E)

Processing Date: 4/5/2002 10:20:28 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Function/Category Detail

Month of April 2001

	Labor	Overhead	Total
Corporate & Administration			
Administration (7)	$10,757.32	$9,143.72	$19,901.05
Administrative Services (4)	$7,628.71	$6,484.40	$14,113.11
Communications & Regulations (14)	$1,569.26	$1,333.87	$2,903.13
Human Resources (3)	$9,362.15	$7,957.82	$17,319.97
	$29,317.44	$24,919.82	$54,237.26
Customer Services			
Communications & Regulations (24)	$6,898.35	$5,863.60	$12,761.95
Customer Operations (20)	$1,345.97	$1,144.07	$2,490.04
Customer Services (11)	$946.28	$804.34	$1,750.61
Customer Stds & Training (21)	$54,189.86	$46,061.38	$100,251.24
Web IT Development (5)	$2,236.48	$1,901.01	$4,137.49
	$65,616.93	$55,774.39	$121,391.33
Energy Services			
Energy Services (16)	$5,799.74	$4,929.78	$10,729.52
Engy Mkts Procurement (13)	$12,545.36	$10,663.56	$23,208.92
	$18,345.10	$15,593.34	$33,938.44
Engineering & Operations			
Business Development (2)	$30,755.08	$26,141.82	$56,896.90
E & O Distribution Operations (23)	$21,013.26	$17,861.27	$38,874.52
E & O Engineering (12)	$15,128.00	$12,858.80	$27,986.80
E & O System & Development (22)	$8,942.19	$7,600.86	$16,543.05
Energy Distribution (17)	$7,552.15	$6,419.33	$13,971.47
	$83,390.67	$70,882.07	$154,272.75
Regulatory, Finance & Accounting			
Accounting (10)	$23,691.65	$20,137.90	$43,829.55
Finance (8)	$22,623.08	$19,229.62	$41,852.69
Financial & Central (15)	$2,202.12	$1,871.80	$4,073.91
Regulatory Services (1)	$13,252.35	$11,264.50	$24,516.84
	$61,769.19	$52,503.81	$114,273.00
Technology			
Technology Services (9)	$22,896.08	$19,461.67	$42,357.75
	$22,896.08	$19,461.67	$42,357.75
Functional Category Total	$281,335.42	$239,135.11	$520,470.54
		Direct Charges	$36,309.28
		Total Charges	$556,779.82

Processing Date: 4/5/2002 10:21:36 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Journal Entries

Month of April 2001

Account #	Charges
20-00-00-00-184-00-00	90,740.91
20-00-00-00-000-00-00	-225.94
20-00-02-50-923-06-00	-9.56
20-00-10-00-923-03-00	-9,592.70
20-00-21-00-903-06-00	-867.63
20-00-21-00-909-02-00	-2,384.96
20-10-10-00-923-03-00	-51.81
20-10-12-00-880-02-00	-16,886.69
20-10-13-00-813-01-00	-157.62
20-19-02-05-908-01-10	-5.38
20-19-02-05-908-29-10	-1.80
20-19-02-05-908-35-10	-6.11
20-19-02-05-908-36-10	-6.11
20-20-10-00-923-03-00	-1,395.83
20-20-12-00-580-02-00	-57,843.70
20-20-13-00-557-01-00	-122.79
20-20-22-00-580-02-00	-1,033.58
20-22-02-00-923-03-00	-2.84
20-29-02-06-908-26-10	-2.69
20-29-02-06-908-28-10	-5.38
20-29-02-06-908-30-11	-4.59
20-29-02-06-908-31-11	-18.34
20-29-02-06-908-32-10	-6.11
20-29-02-06-908-32-11	-24.45
20-29-02-06-908-33-10	-13.76
20-29-02-06-908-33-11	-30.57
20-29-02-06-908-33-20	-10.59
20-29-02-06-908-40-13	-2.69
20-29-02-06-908-41-20	-8.06
20-29-02-06-908-47-10	-8.06
20-29-02-06-908-47-13	-2.69
20-29-02-06-908-47-20	-7.88
20-00-00-00-000-00-00	20,237.72
20-00-02-50-923-06-00	798.63
20-00-10-00-923-03-00	230,383.59
20-00-21-00-903-06-00	27,563.27
20-00-21-00-909-02-00	78,273.53
20-10-10-00-923-03-00	4,514.40
20-10-12-00-880-02-00	20,588.69
20-10-13-00-813-01-00	13,616.80
20-19-02-05-908-01-10	430.63

Fitchburg Gas & Electric Light Company
JOURNAL ENTRIES - 4/2001

Account #	Charges
20-19-02-05-908-29-10	144.06
20-19-02-05-908-35-10	566.24
20-19-02-05-908-36-10	566.24
20-20-10-00-923-03-00	28,170.92
20-20-12-00-580-02-00	67,576.59
20-20-13-00-557-01-00	10,436.91
20-20-22-00-580-02-00	3,348.55
20-22-02-00-923-03-00	238.57
20-29-02-06-908-26-10	215.32
20-29-02-06-908-28-10	430.63
20-29-02-06-908-30-11	424.68
20-29-02-06-908-31-11	1,698.73
20-29-02-06-908-32-10	566.24
20-29-02-06-908-32-11	2,264.98
20-29-02-06-908-33-10	1,274.05
20-29-02-06-908-33-11	2,831.22
20-29-02-06-908-33-20	955.54
20-29-02-06-908-40-13	215.32
20-29-02-06-908-41-20	645.95
20-29-02-06-908-47-10	645.95
20-29-02-06-908-47-13	215.32
20-29-02-06-908-47-20	631.27
20-00-10-00-923-03-00	36,309.28
TOTAL CHARGES	$556,779.82

Unitil

fax: 603 773-6605
email: corp@unitil.com

Unitil Service Corp
Monthly Invoice

Client: Fitchburg Gas & Electric Light Company

Date Services Rendered: May 2001 **Run/Billing Date:** April 5, 2002

Invoice Detail

	Hours	Total
Corporate & Administration	1,160.2	$54,677.31
Customer Services	3,598.5	$119,056.47
Energy Services	509.2	$29,009.69
Engineering & Operations	2,825.1	$163,020.98
Regulatory, Finance & Accounting	2,293.5	$111,332.42
Technology	848.8	$42,004.91
SUB-TOTAL	11,235.3	$519,101.78
DIRECT CHARGES		$106,600.26
TOTAL AMOUNT DUE		**$625,702.04**

Approved By: _____
Robert E. Bisson, Director/Distrib. Oper.

Approved By: _____
Michael J. Dalton, President (FG&E)

Processing Date: 4/5/2002 10:29:46 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Function/Category Detail

Month of May 2001

	Labor	Overhead	Total
Corporate & Administration			
Administration (7)	$11,163.40	$9,488.89	$20,652.30
Administrative Services (4)	$7,171.99	$6,096.19	$13,268.18
Communications & Regulations (14)	($636.92)	($541.38)	($1,178.30)
Human Resources (3)	$11,856.83	$10,078.31	$21,935.14
	$29,555.30	$25,122.01	$54,677.31
Customer Services			
Communications & Regulations (24)	$5,827.45	$4,953.33	$10,780.79
Customer Operations (20)	$1,140.18	$969.16	$2,109.34
Customer Services (11)	$903.61	$768.07	$1,671.68
Customer Stds & Training (21)	$51,275.36	$43,584.06	$94,859.42
Web IT Development (5)	$5,208.24	$4,427.00	$9,635.24
	$64,354.85	$54,701.62	$119,056.47
Energy Services			
Energy Services (16)	$4,395.00	$3,735.75	$8,130.75
Engy Mkts Procurement (13)	$11,285.91	$9,593.03	$20,878.94
	$15,680.91	$13,328.78	$29,009.69
Engineering & Operations			
Business Development (2)	$29,547.44	$25,115.33	$54,662.77
E & O Distribution Operations (23)	$23,818.01	$20,245.31	$44,063.32
E & O Engineering (12)	$17,910.45	$15,223.88	$33,134.33
E & O System & Development (22)	$9,291.39	$7,897.68	$17,189.08
Energy Distribution (17)	$7,552.15	$6,419.33	$13,971.47
	$88,119.45	$74,901.53	$163,020.98
Regulatory, Finance & Accounting			
Accounting (10)	$24,755.55	$21,042.22	$45,797.78
Finance (8)	$19,754.29	$16,791.15	$36,545.44
Financial & Central (15)	$7,347.30	$6,245.20	$13,592.50
Regulatory Services (1)	$8,322.54	$7,074.16	$15,396.69
	$60,179.69	$51,152.73	$111,332.42
Technology			
Technology Services (9)	$22,705.36	$19,299.55	$42,004.91
	$22,705.36	$19,299.55	$42,004.91
Functional Category Total	$280,595.56	$238,506.22	$519,101.78
		Direct Charges	$106,600.26
		Total Charges	$625,702.04

Processing Date: 4/5/2002 10:30:54 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Journal Entries

Month of May 2001

Account #	Charges
20-00-00-00-184-00-00	105,264.15
20-00-00-00-000-00-00	-205.60
20-00-02-50-923-06-00	-10.98
20-00-10-00-923-03-00	-10,930.80
20-00-21-00-903-06-00	-1,007.71
20-00-21-00-909-02-00	-2,717.31
20-10-10-00-923-03-00	-60.31
20-10-12-00-880-02-00	-20,683.94
20-10-13-00-813-01-00	-199.34
20-19-02-05-908-01-10	-2.31
20-19-02-05-908-29-10	-3.94
20-19-02-05-908-34-10	-2.63
20-19-02-05-908-35-10	-7.22
20-19-02-05-908-35-20	-11.60
20-19-02-05-908-36-10	-3.28
20-20-10-00-923-03-00	-807.04
20-20-12-00-580-02-00	-67,146.55
20-20-13-00-557-01-00	-99.81
20-20-22-00-580-02-00	-1,258.88
20-29-02-06-908-26-10	-10.39
20-29-02-06-908-28-10	-1.15
20-29-02-06-908-30-10	-7.31
20-29-02-06-908-30-11	-7.88
20-29-02-06-908-31-11	-10.50
20-29-02-06-908-32-11	-23.63
20-29-02-06-908-33-11	-26.26
20-29-02-06-908-41-10	-13.85
20-29-02-06-908-54-10	-3.94
20-00-00-00-000-00-00	19,623.23
20-00-02-50-923-06-00	996.20
20-00-10-00-923-03-00	232,111.92
20-00-21-00-903-06-00	27,929.38
20-00-21-00-909-02-00	77,237.13
20-10-10-00-923-03-00	5,937.87
20-10-12-00-880-02-00	23,522.33
20-10-13-00-813-01-00	13,390.35
20-19-02-05-908-01-10	205.41
20-19-02-05-908-29-10	366.05
20-19-02-05-908-34-10	244.03
20-19-02-05-908-35-10	671.09
20-19-02-05-908-35-20	1,031.74

Fitchburg Gas & Electric Light Company
JOURNAL ENTRIES - 5/2001

Account #	Charges
20-19-02-05-908-36-10	305.04
20-20-10-00-923-03-00	16,853.52
20-20-12-00-580-02-00	75,429.45
20-20-13-00-557-01-00	8,891.81
20-20-22-00-580-02-00	4,663.77
20-29-02-06-908-26-10	924.36
20-29-02-06-908-28-10	102.71
20-29-02-06-908-30-10	721.03
20-29-02-06-908-30-11	732.10
20-29-02-06-908-31-11	976.13
20-29-02-06-908-32-11	2,196.29
20-29-02-06-908-33-11	2,440.32
20-29-02-06-908-41-10	1,232.48
20-29-02-06-908-54-10	366.05
20-00-10-00-923-03-00	106,600.26
TOTAL CHARGES	$625,702.04

Unitil

fax: 603 773-6605
email: corp@unitil.com

Unitil Service Corp
Monthly Invoice

Client: Fitchburg Gas & Electric Light Company

Date Services Rendered: June 2001 **Run/Billing Date:** April 5, 2002

Invoice Detail

	Hours	Total
Corporate & Administration	1,257.1	$67,663.74
Customer Services	3,610.0	$135,046.88
Energy Services	520.6	$35,061.00
Engineering & Operations	2,682.3	$175,077.02
Regulatory, Finance & Accounting	2,253.9	$126,782.89
Technology	903.9	$50,828.82
SUB-TOTAL	11,227.8	$590,460.36
DIRECT CHARGES		$54,731.17
TOTAL AMOUNT DUE		**$645,191.53**

Approved By: _____
Robert E. Bisson, Director/Distrib. Oper.

Approved By: _____
Michael J. Dalton, President (FG&E)

Processing Date: 4/5/2002 10:35:10 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Function/Category Detail

Month of June 2001

	Labor	Overhead	Total
Corporate & Administration			
Administration (7)	$10,441.37	$10,441.37	$20,882.74
Administrative Services (4)	$9,173.29	$9,173.29	$18,346.59
Communications & Regulations (14)	$1,594.88	$1,594.88	$3,189.75
Human Resources (3)	$12,622.33	$12,622.33	$25,244.67
	$33,831.87	$33,831.87	$67,663.74
Customer Services			
Communications & Regulations (24)	$5,881.18	$5,881.18	$11,762.36
Customer Operations (20)	$988.35	$988.35	$1,976.69
Customer Services (11)	$926.99	$926.99	$1,853.97
Customer Stds & Training (21)	$54,917.42	$54,917.42	$109,834.84
Web IT Development (5)	$4,809.51	$4,809.51	$9,619.02
	$67,523.44	$67,523.44	$135,046.88
Energy Services			
Energy Services (16)	$5,192.72	$5,192.72	$10,385.44
Engy Mkts Procurement (13)	$12,337.78	$12,337.78	$24,675.56
	$17,530.50	$17,530.50	$35,061.00
Engineering & Operations			
Business Development (2)	$28,416.35	$28,416.35	$56,832.71
E & O Distribution Operations (23)	$26,162.85	$26,162.85	$52,325.70
E & O Engineering (12)	$16,572.30	$16,572.30	$33,144.60
E & O System & Development (22)	$9,151.59	$9,151.59	$18,303.17
Energy Distribution (17)	$7,235.42	$7,235.42	$14,470.84
	$87,538.51	$87,538.51	$175,077.02
Regulatory, Finance & Accounting			
Accounting (10)	$26,262.20	$26,262.20	$52,524.41
Finance (8)	$21,912.02	$21,912.02	$43,824.04
Financial & Central (15)	$6,963.08	$6,963.08	$13,926.15
Regulatory Services (1)	$8,254.15	$8,254.15	$16,508.30
	$63,391.45	$63,391.45	$126,782.89
Technology			
Technology Services (9)	$25,414.41	$25,414.41	$50,828.82
	$25,414.41	$25,414.41	$50,828.82
Functional Category Total	$295,230.18	$295,230.18	$590,460.36
		Direct Charges	$54,731.17
		Total Charges	$645,191.53

Processing Date: 4/5/2002 10:36:17 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Journal Entries

Month of June 2001

Account #	Charges
20-00-00-00-184-00-00	115,758.18
20-00-00-00-000-00-00	-143.31
20-00-02-50-923-06-00	-7.50
20-00-06-00-916-01-00	-0.72
20-00-10-00-923-03-00	-12,320.69
20-00-21-00-903-06-00	-1,088.56
20-00-21-00-909-02-00	-3,865.53
20-10-10-00-923-03-00	-58.67
20-10-12-00-880-02-00	83,231.51
20-10-13-00-813-01-00	-374.85
20-10-23-00-880-02-00	-109,920.63
20-19-02-05-908-01-10	-3.22
20-19-02-05-908-36-10	-4.88
20-19-02-05-908-48-01	-1.04
20-20-10-00-923-03-00	-99.26
20-20-12-00-580-02-00	105,135.96
20-20-13-00-557-01-00	-118.72
20-20-22-00-580-02-00	-2,027.84
20-20-23-00-580-02-00	-173,958.22
20-29-02-06-908-26-10	-2.15
20-29-02-06-908-26-20	-4.29
20-29-02-06-908-28-10	-4.29
20-29-02-06-908-30-11	-4.88
20-29-02-06-908-31-11	-21.96
20-29-02-06-908-32-11	-24.40
20-29-02-06-908-33-11	-36.60
20-29-02-06-908-40-20	-5.46
20-29-02-06-908-41-10	-17.17
20-29-02-06-908-48-00	-1.04
20-29-02-06-908-52-10	-4.88
20-29-02-06-908-54-10	-4.88
20-00-00-00-000-00-00	16,489.37
20-00-02-50-923-06-00	859.26
20-00-06-00-916-01-00	97.02
20-00-10-00-923-03-00	283,324.38
20-00-21-00-903-06-00	26,537.25
20-00-21-00-909-02-00	93,083.46
20-10-10-00-923-03-00	6,738.58
20-10-12-00-880-02-00	-90,526.63
20-10-13-00-813-01-00	16,099.30
20-10-23-00-880-02-00	120,286.23

Fitchburg Gas & Electric Light Company
JOURNAL ENTRIES - 6/2001

Account #	Charges
20-19-02-05-908-01-10	361.23
20-19-02-05-908-36-10	522.91
20-19-02-05-908-48-01	129.64
20-20-10-00-923-03-00	10,862.47
20-20-12-00-580-02-00	-113,581.81
20-20-13-00-557-01-00	9,674.48
20-20-22-00-580-02-00	5,348.60
20-20-23-00-580-02-00	189,840.02
20-29-02-06-908-26-10	240.82
20-29-02-06-908-26-20	481.64
20-29-02-06-908-28-10	481.64
20-29-02-06-908-30-11	522.91
20-29-02-06-908-31-11	2,353.06
20-29-02-06-908-32-11	2,614.53
20-29-02-06-908-33-11	3,921.80
20-29-02-06-908-40-20	596.14
20-29-02-06-908-41-10	1,926.58
20-29-02-06-908-48-00	129.64
20-29-02-06-908-52-10	522.91
20-29-02-06-908-54-10	522.91
20-00-10-00-923-03-00	54,731.17
TOTAL CHARGES	$645,191.53

Unitil

phone: 603 772-0775
fax: 603 773-6605
email: corp@unitil.com

Unitil Service Corp
Monthly Invoice

Client: Fitchburg Gas & Electric Light Company

Date Services Rendered: July 2001 **Run/Billing Date:** April 5, 2002

Invoice Detail

	Hours	Total
Corporate & Administration	1,163.5	$61,916.19
Customer Services	3,102.3	$117,099.36
Energy Services	496.2	$32,410.92
Engineering & Operations	2,680.6	$173,867.12
Regulatory, Finance & Accounting	2,477.8	$132,890.42
Technology	940.2	$50,848.86
SUB-TOTAL	10,860.6	$569,032.87
DIRECT CHARGES		$11,843.45
TOTAL AMOUNT DUE		**$580,876.32**

Approved By: _____
Robert E. Bisson, Director/Distrib. Oper.

Approved By: _____
Michael J. Dalton, President (FG&E)

Processing Date: 4/5/2002 10:43:41 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Function/Category Detail

Month of July 2001

	Labor	Overhead	Total
Corporate & Administration			
Administration (7)	$10,180.48	$10,180.48	$20,360.97
Administrative Services (4)	$7,773.78	$7,773.78	$15,547.56
Communications & Regulations (14)	$2,151.82	$2,151.82	$4,303.63
Human Resources (3)	$10,852.01	$10,852.01	$21,704.03
	$30,958.09	$30,958.09	$61,916.19
Customer Services			
Communications & Regulations (24)	$5,323.01	$5,323.01	$10,646.02
Customer Operations (20)	$769.70	$769.70	$1,539.39
Customer Services (11)	$739.05	$739.05	$1,478.11
Customer Stds & Training (21)	$46,969.93	$46,969.93	$93,939.86
Web IT Development (5)	$4,747.99	$4,747.99	$9,495.98
	$58,549.68	$58,549.68	$117,099.36
Energy Services			
Energy Services (16)	$5,854.50	$5,854.50	$11,708.99
Engy Mkts Procurement (13)	$10,350.96	$10,350.96	$20,701.93
	$16,205.46	$16,205.46	$32,410.92
Engineering & Operations			
Business Development (2)	$28,942.85	$28,942.85	$57,885.71
E & O Distribution Operations (23)	$23,211.47	$23,211.47	$46,422.94
E & O Engineering (12)	$16,858.52	$16,858.52	$33,717.04
E & O System & Development (22)	$10,692.69	$10,692.69	$21,385.38
Energy Distribution (17)	$7,228.02	$7,228.02	$14,456.04
	$86,933.56	$86,933.56	$173,867.12
Regulatory, Finance & Accounting			
Accounting (10)	$27,824.16	$27,824.16	$55,648.33
Finance (8)	$19,717.00	$19,717.00	$39,434.00
Financial & Central (15)	$7,186.77	$7,186.77	$14,373.53
Regulatory Services (1)	$11,717.28	$11,717.28	$23,434.56
	$66,445.21	$66,445.21	$132,890.42
Technology			
Technology Services (9)	$25,424.43	$25,424.43	$50,848.86
	$25,424.43	$25,424.43	$50,848.86
Functional Category Total	$284,516.43	$284,516.43	$569,032.87
		Direct Charges	$11,843.45
		Total Charges	$580,876.32

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Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Journal Entries

Month of July 2001

Account #	Charges
20-00-00-00-184-00-00	116,466.62
20-00-00-00-000-00-00	-119.89
20-00-02-50-923-06-00	-3.95
20-00-06-00-916-01-00	-3.81
20-00-10-00-923-03-00	-17,705.49
20-00-21-00-903-06-00	-1,210.59
20-00-21-00-909-02-00	-3,146.62
20-10-10-00-923-03-00	-48.81
20-10-12-00-880-02-00	-4,788.56
20-10-13-00-813-01-00	-381.17
20-10-23-00-880-02-00	-18,305.70
20-19-02-05-908-34-13	-4.31
20-19-02-05-908-48-01	0.92
20-20-10-00-923-03-00	-40.26
20-20-12-00-580-02-00	-43,924.94
20-20-13-00-557-01-00	-107.97
20-20-22-00-580-02-00	-439.02
20-20-23-00-580-02-00	-26,139.95
20-29-02-06-908-26-20	-3.79
20-29-02-06-908-28-10	-8.52
20-29-02-06-908-30-11	-4.31
20-29-02-06-908-31-11	-12.92
20-29-02-06-908-32-11	-21.54
20-29-02-06-908-33-11	-32.31
20-29-02-06-908-41-10	-7.10
20-29-02-06-908-48-00	0.92
20-29-02-06-908-59-20	-6.95
20-00-00-00-000-00-00	18,370.84
20-00-02-50-923-06-00	666.90
20-00-06-00-916-01-00	540.88
20-00-10-00-923-03-00	290,773.26
20-00-21-00-903-06-00	27,026.09
20-00-21-00-909-02-00	74,522.91
20-10-10-00-923-03-00	7,012.11
20-10-12-00-880-02-00	5,778.33
20-10-13-00-813-01-00	14,618.89
20-10-23-00-880-02-00	20,062.91
20-19-02-05-908-34-13	561.25
20-19-02-05-908-48-01	-123.15
20-20-10-00-923-03-00	5,936.77
20-20-12-00-580-02-00	48,997.47

Fitchburg Gas & Electric Light Company
JOURNAL ENTRIES - 7/2001

Account #	Charges
20-20-13-00-557-01-00	7,406.44
20-20-22-00-580-02-00	5,405.57
20-20-23-00-580-02-00	28,548.52
20-29-02-06-908-26-20	562.67
20-29-02-06-908-28-10	1,266.00
20-29-02-06-908-30-11	561.25
20-29-02-06-908-31-11	1,683.75
20-29-02-06-908-32-11	2,806.25
20-29-02-06-908-33-11	4,209.37
20-29-02-06-908-41-10	1,055.00
20-29-02-06-908-48-00	-123.15
20-29-02-06-908-59-20	905.75
20-00-10-00-923-03-00	11,843.45
TOTAL CHARGES	$580,876.32

Unitil

fax: 603 773-6605
email: corp@unitil.com

Unitil Service Corp
Monthly Invoice

Client: Fitchburg Gas & Electric Light Company

Date Services Rendered: August 2001 **Run/Billing Date:** April 5, 2002

Invoice Detail

	Hours	Total
Corporate & Administration	1,317.2	$62,224.87
Customer Services	3,680.8	$125,393.87
Energy Services	534.4	$32,521.24
Engineering & Operations	2,879.3	$165,274.62
Regulatory, Finance & Accounting	2,476.2	$123,619.76
Technology	1,009.6	$49,241.04
SUB-TOTAL	11,897.5	$558,275.39
DIRECT CHARGES		$43,850.42
TOTAL AMOUNT DUE		**$602,125.81**

Approved By: _____
Robert E. Bisson, Director/Distrib. Oper.

Approved By: _____
Michael J. Dalton, President (FG&E)

Processing Date: 4/5/2002 10:53:33 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Function/Category Detail

Month of August 2001

	Labor	Overhead	Total
Corporate & Administration			
Administration (7)	$10,472.40	$9,425.16	$19,897.57
Administrative Services (4)	$9,277.43	$8,349.69	$17,627.12
Communications & Regulations (14)	$1,772.08	$1,594.88	$3,366.96
Human Resources (3)	$11,228.01	$10,105.21	$21,333.21
	$32,749.93	$29,474.94	$62,224.87
Customer Services			
Communications & Regulations (24)	$5,602.58	$5,042.32	$10,644.89
Customer Operations (20)	$986.62	$887.96	$1,874.58
Customer Services (11)	$912.32	$821.09	$1,733.40
Customer Stds & Training (21)	$53,728.88	$48,355.99	$102,084.87
Web IT Development (5)	$4,766.38	$4,289.74	$9,056.12
	$65,996.77	$59,397.09	$125,393.87
Energy Services			
Energy Services (16)	$5,363.46	$4,827.12	$10,190.58
Engy Mkts Procurement (13)	$11,752.98	$10,577.68	$22,330.66
	$17,116.44	$15,404.80	$32,521.24
Engineering & Operations			
Business Development (2)	$27,148.88	$24,433.99	$51,582.87
E & O Distribution Operations (23)	$22,405.31	$20,164.77	$42,570.08
E & O Engineering (12)	$17,447.34	$15,702.61	$33,149.95
E & O System & Development (22)	$12,755.33	$11,479.80	$24,235.14
Energy Distribution (17)	$7,229.78	$6,506.80	$13,736.58
	$86,986.64	$78,287.98	$165,274.62
Regulatory, Finance & Accounting			
Accounting (10)	$27,157.53	$24,441.78	$51,599.31
Finance (8)	$19,474.55	$17,527.09	$37,001.64
Financial & Central (15)	$7,152.13	$6,436.92	$13,589.05
Regulatory Services (1)	$11,278.83	$10,150.94	$21,429.77
	$65,063.03	$58,556.73	$123,619.76
Technology			
Technology Services (9)	$25,916.33	$23,324.70	$49,241.04
	$25,916.33	$23,324.70	$49,241.04
Functional Category Total	$293,829.15	$264,446.24	$558,275.39
		Direct Charges	$43,850.42
		Total Charges	$602,125.81

Processing Date: 4/5/2002 10:54:43 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Journal Entries

Month of August 2001

Account #	Charges
20-00-00-00-184-00-00	128,643.89
20-00-00-00-000-00-00	-542.33
20-00-02-50-923-06-00	-5.29
20-00-06-00-916-01-00	-4.82
20-00-10-00-923-03-00	-33,261.17
20-00-21-00-903-06-00	-960.03
20-00-21-00-909-02-00	-2,641.31
20-10-10-00-923-03-00	-1,102.13
20-10-12-00-880-02-00	-6,127.12
20-10-13-00-813-01-00	-207.87
20-10-23-00-880-02-00	-14,894.58
20-19-02-05-906-01-10	-5.26
20-19-02-05-906-01-20	-1.91
20-19-02-05-906-34-10	-4.35
20-19-02-05-906-34-20	-5.55
20-19-02-05-906-36-10	-6.53
20-19-02-05-906-48-01	-6.11
20-20-10-00-923-03-00	-6.99
20-20-12-00-580-02-00	-41,890.00
20-20-13-00-567-01-00	-97.97
20-20-22-00-580-02-00	-2,333.88
20-20-23-00-580-02-00	-24,469.41
20-29-02-06-906-26-10	-4.31
20-29-02-06-906-26-20	-4.79
20-29-02-06-906-32-10	-13.06
20-29-02-06-906-33-10	-19.59
20-29-02-06-906-40-10	-1.91
20-29-02-06-906-41-10	-4.79
20-29-02-06-906-47-10	-1.91
20-29-02-06-906-48-00	-10.19
20-29-02-06-906-51-10	-2.18
20-29-02-06-906-52-10	-6.53
20-00-00-00-000-00-00	16,735.10
20-00-02-50-923-06-00	658.39
20-00-06-00-916-01-00	523.92
20-00-10-00-923-03-00	283,238.40
20-00-21-00-903-06-00	29,041.58
20-00-21-00-909-02-00	80,484.11
20-10-10-00-923-03-00	6,341.68
20-10-12-00-880-02-00	7,238.10
20-10-13-00-813-01-00	13,983.52

Fitchburg Gas & Electric Light Company
JOURNAL ENTRIES - 8/2001

Account #	Charges
20-10-23-00-880-02-00	16,239.27
20-19-02-05-908-01-10	573.28
20-19-02-05-908-01-20	208.46
20-19-02-05-908-34-10	785.77
20-19-02-05-908-34-20	579.14
20-19-02-05-908-36-10	1,178.65
20-19-02-05-908-48-01	638.49
20-20-10-00-923-03-00	974.58
20-20-12-00-580-02-00	46,855.03
20-20-13-00-557-01-00	8,773.46
20-20-22-00-580-02-00	6,010.40
20-20-23-00-580-02-00	26,756.81
20-29-02-06-908-26-10	469.04
20-29-02-06-908-26-20	521.16
20-29-02-06-908-32-10	2,357.30
20-29-02-06-908-33-10	3,535.96
20-29-02-06-908-40-10	208.46
20-29-02-06-908-41-10	521.16
20-29-02-06-908-47-10	208.46
20-29-02-06-908-48-00	1,064.16
20-29-02-06-908-51-10	392.88
20-29-02-06-908-52-10	1,178.65
20-00-10-00-923-03-00	43,850.42
TOTAL CHARGES	$602,125.81

Unitil

phone: 603 772-0775
fax: 603 773-6605
email: corp@unitil.com

Unitil Service Corp
Monthly Invoice

Client: Fitchburg Gas & Electric Light Company

Date Services Rendered: September 2001 **Run/Billing Date:** April 5, 2002

Invoice Detail

	Hours	Total
Corporate & Administration	1,071.8	$59,373.50
Customer Services	3,092.9	$115,316.65
Energy Services	492.3	$34,236.75
Engineering & Operations	2,248.3	$152,725.25
Regulatory, Finance & Accounting	2,155.2	$115,611.92
Technology	853.6	$48,401.61
SUB-TOTAL	9,914.1	$525,665.68
DIRECT CHARGES		$70,929.99
TOTAL AMOUNT DUE		**$596,595.67**

Approved By: _____
Robert E. Bisson, Director/Distrib. Oper.

Approved By: _____
Michael J. Dalton, President (FG&E)

Processing Date: 4/5/2002 11:15:52 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Function/Category Detail

Month of September 2001

	Labor	Overhead	Total
Corporate & Administration			
Administration (7)	$10,147.06	$9,132.36	$19,279.42
Administrative Services (4)	$7,753.15	$6,977.83	$14,730.98
Communications & Regulations (14)	$1,338.91	$1,205.02	$2,543.92
Human Resources (3)	$12,010.09	$10,809.08	$22,819.17
	$31,249.21	$28,124.29	$59,373.50
Customer Services			
Communications & Regulations (24)	$5,589.62	$5,030.66	$10,620.28
Customer Operations (20)	$832.08	$748.87	$1,580.95
Customer Services (11)	$747.26	$672.53	$1,419.79
Customer Stds & Training (21)	$48,584.94	$43,726.45	$92,311.40
Web IT Development (5)	$4,939.07	$4,445.17	$9,384.24
	$60,692.97	$54,623.68	$115,316.65
Energy Services			
Energy Services (16)	$4,797.26	$4,317.53	$9,114.80
Engy Mkts Procurement (13)	$13,222.08	$11,899.87	$25,121.95
	$18,019.34	$16,217.41	$34,236.75
Engineering & Operations			
Business Development (2)	$26,770.36	$24,093.32	$50,863.68
E & O Distribution Operations (23)	$14,862.35	$13,376.11	$28,238.46
E & O Engineering (12)	$19,075.27	$17,167.74	$36,243.01
E & O System & Development (22)	$12,432.08	$11,188.87	$23,620.96
Energy Distribution (17)	$7,241.65	$6,517.49	$13,759.14
	$80,381.71	$72,343.54	$152,725.25
Regulatory, Finance & Accounting			
Accounting (10)	$24,872.24	$22,385.01	$47,257.25
Finance (8)	$17,315.72	$15,584.15	$32,899.88
Financial & Central (15)	$7,253.64	$6,528.28	$13,781.92
Regulatory Services (1)	$11,406.78	$10,266.10	$21,672.88
	$60,848.38	$54,763.54	$115,611.92
Technology			
Technology Services (9)	$25,474.53	$22,927.08	$48,401.61
	$25,474.53	$22,927.08	$48,401.61
Functional Category Total	$276,666.15	$248,999.53	$525,665.68
		Direct Charges	$70,929.99
		Total Charges	$596,595.67

Processing Date: 4/5/2002 11:17:03 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Journal Entries

Month of September 2001

Account #	Charges
20-00-00-00-184-00-00	115,742.28
20-00-00-00-000-00-00	-137.96
20-00-02-50-923-06-00	-3.06
20-00-06-00-916-01-00	-5.23
20-00-10-00-923-03-00	-32,863.81
20-00-21-00-903-06-00	-842.45
20-00-21-00-909-02-00	-2,607.38
20-10-10-00-923-03-00	-1,278.63
20-10-12-00-880-02-00	-5,814.18
20-10-13-00-813-01-00	-183.52
20-10-23-00-880-02-00	-12,311.83
20-19-02-05-908-01-10	-5.14
20-19-02-05-908-01-20	-2.57
20-19-02-05-908-29-10	-5.14
20-19-02-05-908-29-20	-1.28
20-19-02-05-908-34-10	-5.14
20-20-12-00-580-02-00	-43,331.89
20-20-13-00-557-01-00	-112.16
20-20-22-00-580-02-00	-1,316.82
20-20-23-00-580-02-00	-14,776.32
20-29-02-06-908-26-10	-10.27
20-29-02-06-908-26-20	-4.49
20-29-02-06-908-30-11	-10.22
20-29-02-06-908-31-11	-17.52
20-29-02-06-908-32-11	-26.28
20-29-02-06-908-33-11	-36.50
20-29-02-06-908-41-10	-5.14
20-29-02-06-908-41-20	-1.93
20-29-02-06-908-41-30	-5.97
20-29-02-06-908-47-10	-1.28
20-29-02-06-908-47-20	-1.28
20-29-02-06-908-48-00	-16.91
20-00-00-00-000-00-00	14,332.17
20-00-02-50-923-06-00	302.71
20-00-06-00-916-01-00	514.15
20-00-10-00-923-03-00	271,843.41
20-00-21-00-903-06-00	24,353.98
20-00-21-00-909-02-00	75,415.55
20-10-10-00-923-03-00	6,126.86
20-10-12-00-880-02-00	7,308.75
20-10-13-00-813-01-00	15,237.28

Fitchburg Gas & Electric Light Company
JOURNAL ENTRIES - 9/2001

Account #	Charges
20-10-23-00-880-02-00	13,447.52
20-19-02-05-908-01-10	485.76
20-19-02-05-908-01-20	242.88
20-19-02-05-908-29-10	485.76
20-19-02-05-908-29-20	121.44
20-19-02-05-908-34-10	485.76
20-20-12-00-580-02-00	48,034.68
20-20-13-00-557-01-00	11,131.69
20-20-22-00-580-02-00	5,517.84
20-20-23-00-580-02-00	16,187.76
20-29-02-06-908-26-10	971.51
20-29-02-06-908-26-20	425.04
20-29-02-06-908-30-11	1,044.89
20-29-02-06-908-31-11	1,791.23
20-29-02-06-908-32-11	2,686.85
20-29-02-06-908-33-11	3,731.74
20-29-02-06-908-41-10	485.76
20-29-02-06-908-41-20	182.16
20-29-02-06-908-41-30	659.39
20-29-02-06-908-47-10	121.44
20-29-02-06-908-47-20	121.44
20-29-02-06-908-48-00	1,868.28
20-00-10-00-923-03-00	70,929.99
TOTAL CHARGES	$596,595.87

Unitil

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Unitil Service Corp
Monthly Invoice

Client: Fitchburg Gas & Electric Light Company

Date Services Rendered: October 2001 **Run/Billing Date:** April 5, 2002

Invoice Detail

	Hours	Total
Corporate & Administration	1,135.4	$67,869.69
Customer Services	3,218.3	$131,956.63
Energy Services	560.9	$37,875.15
Engineering & Operations	2,746.1	$186,216.76
Regulatory, Finance & Accounting	2,508.7	$137,266.95
Technology	968.5	$54,793.12
SUB-TOTAL	11,137.9	$615,978.31
DIRECT CHARGES		$60,920.93
TOTAL AMOUNT DUE		**$676,899.24**

Approved By: _____
Robert E. Bisson, Director/Distrib. Oper.

Approved By: _____
Michael J. Dalton, President (FG&E)

Processing Date: 4/5/2002 11:20:07 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Function/Category Detail

Month of October 2001

	Labor	Overhead	Total
Corporate & Administration			
Administration (7)	$10,128.53	$12,154.24	$22,282.77
Administrative Services (4)	$7,710.47	$9,252.56	$16,963.03
Communications & Regulations (14)	$1,036.57	$1,243.89	$2,280.46
Human Resources (3)	$11,974.28	$14,369.14	$26,343.42
	$30,849.86	$37,019.83	$67,869.69
Customer Services			
Communications & Regulations (24)	$5,581.28	$6,697.54	$12,278.82
Customer Operations (20)	$851.95	$1,022.34	$1,874.29
Customer Services (11)	$728.27	$873.92	$1,602.19
Customer Stds & Training (21)	$47,817.82	$57,381.38	$105,199.20
Web IT Development (5)	$5,000.97	$6,001.16	$11,002.13
	$59,980.28	$71,976.34	$131,956.63
Energy Services			
Energy Services (16)	$3,627.80	$4,353.36	$7,981.15
Engy Mkts Procurement (13)	$13,588.18	$16,305.82	$29,894.00
	$17,215.98	$20,659.17	$37,875.15
Engineering & Operations			
Business Development (2)	$30,310.13	$36,372.15	$66,682.28
E & O Distribution Operations (23)	$15,477.77	$18,573.32	$34,051.09
E & O Engineering (12)	$20,599.96	$24,719.95	$45,319.91
E & O System & Development (22)	$11,025.61	$13,230.73	$24,256.33
Energy Distribution (17)	$7,230.52	$8,676.63	$15,907.15
	$84,643.98	$101,572.78	$186,216.76
Regulatory, Finance & Accounting			
Accounting (10)	$24,873.15	$29,847.78	$54,720.93
Finance (8)	$18,826.06	$22,591.27	$41,417.32
Financial & Central (15)	$7,319.02	$8,782.82	$16,101.84
Regulatory Services (1)	$11,375.85	$13,651.02	$25,026.87
	$62,394.07	$74,872.88	$137,266.95
Technology			
Technology Services (9)	$24,905.97	$29,887.16	$54,793.12
	$24,905.97	$29,887.16	$54,793.12
Functional Category Total	$279,990.14	$335,988.17	$615,978.31
		Direct Charges	$60,920.93
		Total Charges	**$676,899.24**

Processing Date: 4/5/2002 11:21:17 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Journal Entries

Month of October 2001

Account #	Charges
20-00-00-00-184-00-00	133,828.77
20-00-00-00-000-00-00	-160.34
20-00-02-50-923-06-00	-4.18
20-00-06-00-916-01-00	-42.30
20-00-10-00-923-03-00	-37,689.24
20-00-21-00-903-06-00	-996.62
20-00-21-00-909-02-00	-2,735.90
20-10-10-00-923-03-00	-50.04
20-10-12-00-880-02-00	-5,758.67
20-10-13-00-813-01-00	-202.54
20-10-23-00-880-02-00	-11,646.88
20-19-02-05-908-01-10	-5.83
20-19-02-05-908-01-20	-5.83
20-19-02-05-908-01-30	-2.59
20-19-02-05-908-29-13	-2.59
20-19-02-05-908-29-20	-3.24
20-19-02-05-908-34-13	-2.59
20-19-02-05-908-34-20	-3.24
20-19-02-05-908-36-10	-7.36
20-19-02-05-908-48-01	-21.14
20-20-10-00-923-03-00	-3.29
20-20-12-00-580-02-00	-58,372.14
20-20-13-00-557-01-00	-122.73
20-20-22-00-580-02-00	-722.29
20-20-23-00-580-02-00	-15,136.13
20-29-02-06-908-26-10	-3.24
20-29-02-06-908-26-20	-1.94
20-29-02-06-908-31-11	-22.09
20-29-02-06-908-32-11	-26.51
20-29-02-06-908-33-11	-35.34
20-29-02-06-908-37-13	-1.29
20-29-02-06-908-37-20	-6.47
20-29-02-06-908-40-10	-3.88
20-29-02-06-908-41-10	-6.47
20-29-02-06-908-41-20	-1.29
20-29-02-06-908-47-10	-0.65
20-29-02-06-908-48-00	-4.02
20-29-02-06-908-51-10	-17.67
20-00-00-00-000-00-00	14,774.42
20-00-02-50-923-06-00	392.76
20-00-06-00-916-01-00	3,795.39

Fitchburg Gas & Electric Light Company
JOURNAL ENTRIES - 10/2001

Account #	Charges
20-00-10-00-923-03-00	324,671.93
20-00-21-00-903-06-00	28,260.33
20-00-21-00-909-02-00	84,520.53
20-10-10-00-923-03-00	4,648.51
20-10-12-00-880-02-00	7,405.25
20-10-13-00-813-01-00	18,816.30
20-10-23-00-880-02-00	12,736.89
20-19-02-05-908-01-10	522.81
20-19-02-05-908-01-20	522.81
20-19-02-05-908-01-30	232.36
20-19-02-05-908-29-13	232.36
20-19-02-05-908-29-20	290.45
20-19-02-05-908-34-13	232.36
20-19-02-05-908-34-20	290.45
20-19-02-05-908-36-10	704.08
20-19-02-05-908-48-01	1,897.05
20-20-10-00-923-03-00	307.58
20-20-12-00-580-02-00	64,567.49
20-20-13-00-557-01-00	11,223.08
20-20-22-00-580-02-00	5,933.90
20-20-23-00-580-02-00	16,656.49
20-29-02-06-908-26-10	290.45
20-29-02-06-908-26-20	174.27
20-29-02-06-908-31-11	2,112.23
20-29-02-06-908-32-11	2,534.68
20-29-02-06-908-33-11	3,379.57
20-29-02-06-908-37-13	116.18
20-29-02-06-908-37-20	580.90
20-29-02-06-908-40-10	348.54
20-29-02-06-908-41-10	580.90
20-29-02-06-908-41-20	116.18
20-29-02-06-908-47-10	58.09
20-29-02-06-908-48-00	360.96
20-29-02-06-908-51-10	1,689.79
20-00-10-00-923-03-00	60,920.93
TOTAL CHARGES	$876,899.24

Unitil

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Unitil Service Corp
Monthly Invoice

Client: Fitchburg Gas & Electric Light Company

Date Services Rendered: November 2001 **Run/Billing Date:** April 5, 2002

Invoice Detail

	Hours	Total
Corporate & Administration	1,265.8	$64,418.86
Customer Services	3,729.0	$128,777.75
Energy Services	502.2	$30,228.22
Engineering & Operations	2,663.1	$158,919.19
Regulatory, Finance & Accounting	2,580.8	$129,365.42
Technology	937.1	$48,438.89
SUB-TOTAL	11,678.0	$560,148.33
DIRECT CHARGES		$46,746.87
TOTAL AMOUNT DUE		**$606,895.20**

Approved By: _____
Robert E. Bisson, Director/Distrib. Oper.

Approved By: _____
Michael J. Dalton, President (FG&E)

Processing Date: 4/5/2002 11:27:07 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Function/Category Detail

Month of November 2001

	Labor	Overhead	Total
Corporate & Administration			
Administration (7)	$10,458.39	$9,412.56	$19,870.95
Administrative Services (4)	$9,192.04	$8,272.83	$17,464.87
Communications & Regulations (14)	$1,585.55	$1,426.99	$3,012.54
Human Resources (3)	$12,668.68	$11,401.81	$24,070.50
	$33,904.66	$30,514.20	$64,418.86
Customer Services			
Communications & Regulations (24)	$5,512.64	$4,961.38	$10,474.02
Customer Operations (20)	$0.00	$0.00	$0.00
Customer Services (11)	$912.93	$821.64	$1,734.58
Customer Stds & Training (21)	$56,560.25	$50,904.22	$107,464.47
Web IT Development (5)	$4,791.94	$4,312.74	$9,104.68
	$67,777.76	$60,999.98	$128,777.75
Energy Services			
Energy Services (16)	$3,942.18	$3,547.97	$7,490.15
Engy Mkts Procurement (13)	$11,967.41	$10,770.67	$22,738.07
	$15,909.59	$14,318.63	$30,228.22
Engineering & Operations			
Business Development (2)	$29,072.47	$26,165.22	$55,237.69
E & O Distribution Operations (23)	$17,720.52	$15,948.47	$33,668.99
E & O Engineering (12)	$19,374.98	$17,437.49	$36,812.47
E & O System & Development (22)	$10,231.66	$9,208.49	$19,440.15
Energy Distribution (17)	$7,242.05	$6,517.84	$13,759.89
	$83,641.68	$75,277.51	$158,919.19
Regulatory, Finance & Accounting			
Accounting (10)	$29,535.33	$26,581.80	$56,117.13
Finance (8)	$19,896.48	$17,906.83	$37,803.31
Financial & Central (15)	$7,248.79	$6,523.91	$13,772.70
Regulatory Services (1)	$11,406.47	$10,265.82	$21,672.29
	$68,087.06	$61,278.36	$129,365.42
Technology			
Technology Services (9)	$25,494.15	$22,944.74	$48,438.89
	$25,494.15	$22,944.74	$48,438.89
Functional Category Total	$294,814.91	$265,333.42	$560,148.33
		Direct Charges	$46,746.87
		Total Charges	$606,895.20

Processing Date: 4/5/2002 11:28:16 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Journal Entries

Month of November 2001

Account #	Charges
20-00-00-00-184-00-00	121,024.62
20-00-00-00-000-00-00	-86.96
20-00-02-50-923-06-00	-4.36
20-00-06-00-916-01-00	-18.02
20-00-10-00-923-03-00	-33,296.15
20-00-21-00-903-06-00	-1,115.80
20-00-21-00-909-02-00	-3,158.16
20-10-10-00-923-03-00	-35.69
20-10-12-00-880-02-00	-5,481.69
20-10-13-00-813-01-00	-315.91
20-10-23-00-880-02-00	-13,232.59
20-19-02-05-908-01-10	-4.23
20-19-02-05-908-01-20	-4.23
20-19-02-05-908-01-30	-1.88
20-19-02-05-908-29-13	-1.88
20-19-02-05-908-29-20	-2.35
20-19-02-05-908-34-13	-1.88
20-19-02-05-908-34-20	-2.35
20-20-12-00-580-02-00	-45,145.38
20-20-13-00-557-01-00	-117.38
20-20-22-00-580-02-00	-118.65
20-20-23-00-580-02-00	-18,772.17
20-29-02-06-908-26-10	-4.70
20-29-02-06-908-26-20	-1.41
20-29-02-06-908-30-11	-6.42
20-29-02-06-908-31-11	-19.25
20-29-02-06-908-32-11	-21.39
20-29-02-06-908-33-11	-25.66
20-29-02-06-908-37-13	-0.94
20-29-02-06-908-37-20	-4.70
20-29-02-06-908-40-10	-2.82
20-29-02-06-908-41-10	-4.70
20-29-02-06-908-41-20	-0.94
20-29-02-06-908-41-30	-2.97
20-29-02-06-908-42-10	-8.55
20-29-02-06-908-47-10	-0.47
20-29-02-06-908-48-00	-1.98
20-00-00-00-000-00-00	12,701.69
20-00-02-50-923-06-00	577.50
20-00-06-00-916-01-00	2,126.03
20-00-10-00-923-03-00	297,776.32

Fitchburg Gas & Electric Light Company
JOURNAL ENTRIES - 11/2001

Account #	Charges
20-00-21-00-903-06-00	29,114.33
20-00-21-00-909-02-00	78,852.45
20-10-10-00-923-03-00	5,175.77
20-10-12-00-880-02-00	6,526.64
20-10-13-00-813-01-00	15,071.28
20-10-23-00-880-02-00	14,493.23
20-19-02-05-908-01-10	472.25
20-19-02-05-908-01-20	472.25
20-19-02-05-908-01-30	209.89
20-19-02-05-908-29-13	209.89
20-19-02-05-908-29-20	262.36
20-19-02-05-908-34-13	209.89
20-19-02-05-908-34-20	262.36
20-20-12-00-580-02-00	50,227.30
20-20-13-00-557-01-00	7,959.05
20-20-22-00-580-02-00	3,506.18
20-20-23-00-580-02-00	20,467.57
20-29-02-06-908-26-10	524.72
20-29-02-06-908-26-20	157.42
20-29-02-06-908-30-11	822.67
20-29-02-06-908-31-11	2,468.01
20-29-02-06-908-32-11	2,742.23
20-29-02-06-908-33-11	3,290.68
20-29-02-06-908-37-13	104.94
20-29-02-06-908-37-20	524.72
20-29-02-06-908-40-10	314.83
20-29-02-06-908-41-10	524.72
20-29-02-06-908-41-20	104.94
20-29-02-06-908-41-30	446.92
20-29-02-06-908-42-10	1,096.89
20-29-02-06-908-47-10	52.47
20-29-02-06-908-48-00	297.95
20-00-10-00-923-03-00	46,746.87
TOTAL CHARGES	**$606,895.20**

Unitil

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Unitil Service Corp
Monthly Invoice

Client: Fitchburg Gas & Electric Light Company

Date Services Rendered: December 2001 **Run/Billing Date:** April 5, 2002

Invoice Detail

	Hours	Total
Corporate & Administration	1,107.6	$60,249.16
Customer Services	3,133.2	$113,072.87
Energy Services	487.1	$31,940.14
Engineering & Operations	2,576.3	$161,406.41
Regulatory, Finance & Accounting	2,235.4	$118,651.43
Technology	857.2	$46,494.90
SUB-TOTAL	10,396.8	$531,814.89
DIRECT CHARGES		$68,415.00
TOTAL AMOUNT DUE		**$600,229.89**

Approved By: _____
Robert E. Bisson, Director/Distrib. Oper.

Approved By: _____
Michael J. Dalton, President (FG&E)

Processing Date: 4/5/2002 11:31:15 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Function/Category Detail

Month of December 2001

	Labor	Overhead	Total
Corporate & Administration			
Administration (7)	$10,156.31	$9,140.68	$19,296.99
Administrative Services (4)	$8,598.29	$7,738.46	$16,336.75
Communications & Regulations (14)	$1,825.78	$1,643.21	$3,468.99
Human Resources (3)	$11,129.70	$10,016.73	$21,146.43
	$31,710.08	$28,539.08	$60,249.16
Customer Services			
Communications & Regulations (24)	$5,558.91	$5,003.02	$10,561.93
Customer Services (11)	$690.77	$621.69	$1,312.46
Customer Stds & Training (21)	$48,471.37	$43,624.24	$92,095.61
Web IT Development (5)	$4,790.98	$4,311.88	$9,102.87
	$59,512.03	$53,560.83	$113,072.87
Energy Services			
Energy Services (16)	$4,295.56	$3,866.00	$8,161.55
Engy Mkts Procurement (13)	$12,515.04	$11,263.54	$23,778.58
	$16,810.60	$15,129.54	$31,940.14
Engineering & Operations			
Business Development (2)	$31,758.80	$28,582.92	$60,341.72
E & O Distribution Operations (23)	$16,264.78	$14,638.30	$30,903.08
E & O Engineering (12)	$18,980.18	$17,082.16	$36,062.34
E & O System & Development (22)	$10,717.82	$9,646.04	$20,363.85
Energy Distribution (17)	$7,229.16	$6,506.25	$13,735.41
	$84,950.74	$76,455.67	$161,406.41
Regulatory, Finance & Accounting			
Accounting (10)	$24,184.12	$21,765.71	$45,949.82
Finance (8)	$19,648.98	$17,684.08	$37,333.07
Financial & Central (15)	$7,211.83	$6,490.64	$13,702.47
Regulatory Services (1)	$11,403.19	$10,262.87	$21,666.07
	$62,448.12	$56,203.31	$118,651.43
Technology			
Technology Services (9)	$24,471.00	$22,023.90	$46,494.90
	$24,471.00	$22,023.90	$46,494.90
Functional Category Total	$279,902.58	$251,912.32	$531,814.89
		Direct Charges	$68,415.00
		Total Charges	**$600,229.89**

Processing Date: 4/5/2002 11:32:29 AM

Fitchburg Gas & Electric Light Company

Unitil Service Invoice - Journal Entries

Month of December 2001

Account #	Charges
20-00-00-00-184-00-00	112,268.77
20-00-00-00-000-00-00	-155.37
20-00-02-50-923-06-00	-2.73
20-00-06-00-916-01-00	-18.85
20-00-10-00-923-03-00	-28,247.99
20-00-21-00-903-06-00	-1,021.87
20-00-21-00-909-02-00	-2,760.93
20-10-10-00-923-03-00	-32.15
20-10-12-00-880-02-00	-3,646.98
20-10-13-00-813-01-00	-291.80
20-10-23-00-880-02-00	-13,705.38
20-19-02-05-908-01-10	-3.54
20-19-02-05-908-29-13	-2.36
20-19-02-05-908-29-20	-2.95
20-19-02-05-908-34-13	-2.36
20-19-02-05-908-34-20	-2.95
20-20-12-00-580-02-00	-45,919.98
20-20-13-00-557-01-00	-93.17
20-20-22-00-580-02-00	-420.24
20-20-23-00-580-02-00	-15,821.21
20-29-02-06-908-26-20	-1.77
20-29-02-06-908-30-11	-8.04
20-29-02-06-908-31-11	-26.80
20-29-02-06-908-32-11	-33.50
20-29-02-06-908-33-11	-33.50
20-29-02-06-908-37-13	-1.18
20-29-02-06-908-40-10	-3.54
20-29-02-06-908-41-10	-5.89
20-29-02-06-908-41-20	-1.18
20-29-02-06-908-47-10	-0.59
20-00-00-00-000-00-00	18,360.12
20-00-02-50-923-06-00	314.38
20-00-06-00-916-01-00	2,430.10
20-00-10-00-923-03-00	280,482.78
20-00-21-00-903-06-00	24,349.25
20-00-21-00-909-02-00	70,398.54
20-10-10-00-923-03-00	4,017.66
20-10-12-00-880-02-00	4,542.29
20-10-13-00-813-01-00	16,596.77
20-10-23-00-880-02-00	14,935.61
20-19-02-05-908-01-10	455.64

Fitchburg Gas & Electric Light Company
JOURNAL ENTRIES - 12/2001

Account #	Charges
20-19-02-05-908-29-13	303.76
20-19-02-05-908-29-20	379.70
20-19-02-05-908-34-13	303.76
20-19-02-05-908-34-20	379.70
20-20-12-00-580-02-00	51,212.13
20-20-13-00-557-01-00	7,963.75
20-20-22-00-580-02-00	4,732.51
20-20-23-00-580-02-00	17,347.99
20-29-02-06-908-26-20	227.82
20-29-02-06-908-30-11	827.83
20-29-02-06-908-31-11	2,759.44
20-29-02-06-908-32-11	3,449.30
20-29-02-06-908-33-11	3,449.30
20-29-02-06-908-37-13	151.88
20-29-02-06-908-40-10	455.64
20-29-02-06-908-41-10	759.41
20-29-02-06-908-41-20	151.88
20-29-02-06-908-47-10	75.94
20-00-10-00-923-03-00	68,415.00
TOTAL CHARGES	$600,229.89