Request No. AG-1-28

Please itemize all expenses allocated or assigned to the company from each of its affiliates. In your response, please include the expense account description, account number, allocation formula, all workpapers, calculations, assumptions and basis for assumptions for each expense allocated.

Response:

Expenses billed to the Company from its affiliates in 2000 and 2001 were limited to billings from Unitil Service Corp.

A description of the Unitil Service Corp. billing system and the allocations used by the system is shown on AG-1-28 Attachment 1.

A list of labor and overhead billed to Fitchburg from Unitil Service Corp. in 2000 and 2001 is shown on AG-1-28 Attachment 2. This information summarizes the USC invoices rendered to FG&E in 2000 and 2001. The 2001 invoices were presented in DTE-02-24, Exhibit FGE-MHC-5 (Gas), pages 5 of 52 to 52 of 52. (See AG-1-28 Attachment 3).

Expense account numbers and descriptions for Unitil Service Corp. billings, and the 2000 and 2001 amounts charged thereto are shown in AG-1-28 Attachment 4 and AG-1-28 Attachment 5 respectively.

Person Responsible: Mark Collin