UNITIL Service Corp
Labor/Overhead Allocation Analysis

USC Description	2001 FGE Total	2001 FGE Electric w/Common	2001 FGE Gas w/Common	2000 FGE Total	2000 FGE Electric w/Common	2000 FGE Gas w/Common
Labor	$ 3,535,981	$ 2,196,041	$ 1,339,940	$ 3,424,562	$ 2,169,962	$ 1,254,600
Overhead	$ 3,928,068	$ 2,439,549	$ 1,488,519	$ 3,383,687	$ 2,147,829	$ 1,235,858
Total Labor and Overhead	$ 7,464,049	$ 4,635,590	$ 2,828,459	$ 6,808,249	$ 4,317,791	$ 2,490,458