

Form U-13-60
Mutual and Subsidiary Service Companies
Revised February 7, 1980

ANNUAL REPORT

FOR THE PERIOD

Beginning January 1, 1995 and Ending December 31, 1995

TO THE

US SECURITIES AND EXCHANGE COMMISSION

OF

UNITIL SERVICE CORP.

A Subsidiary Service Company

Date of Incorporation October 9, 1984

State of Incorporation New Hampshire

Location of Principal Executive Offices of Reporting Company:
216 Epping Road
Exeter, New Hampshire 03833-4571

Name, Title and address of officer to whom correspondence
concerning this report should be addressed:
Laurence M. Brock, Controller 216 Epping Road
Exeter, New Hampshire 03833-4571

Name of Principal Holding Company Whose Subsidiaries are served by
Reporting Company: UNITIL Corporation

ANNUAL REPORT OF UNITIL SERVICE CORP.
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LISTING OF SCHEDULES AND ANALYSIS OF ACCOUNTS

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SCHEDULE I - COMPARATIVE BALANCE SHEET

Give balance sheet of the Company as of December 31 of the current and prior year.

	ASSETS AND OTHER DEBITS		AS OF DECEMBER 31	
			CURRENT	PRIOR
	SERVICE COMPANY PROPERTY			
101	Service company property (Schedule II)	3,354,797	2,109,594	
107	Construction work in progress (Schedule II)	0	0	
	Total Property	3,354,797	2,109,594	
108	Less accumulated provision for depreciation and amortization of service company property (Schedule III)	2,087,238	1,755,165	
	Net Service Company Property	1,267,559	354,429	
	INVESTMENTS			
123	Investments in associate companies (Schedule IV)	0	0	
124	Other investments (Schedule IV)	0	0	
	Total investments	0	0	
	CURRENT AND ACCRUED ASSETS			
131	Cash	24,120	24,120	
134	Special deposits	0	0	
135	Working funds	5,000	5,000	
136	Temporary cash investments (Schedule IV)	0	0	
141	Notes receivable	0	0	
143	Accounts receivable	214,939	1,873	
144	Accumulated provision for uncollectable accounts	0	0	
146	Accounts receivable from associate companies (Schedule V)	1,258,235	946,860	
152	Fuel stock expense undistributed (Schedule VI)	0	0	
154	Materials and supplies	0	0	
163	Stores expense undistributed (Schedule VII)	0	0	
165	Prepayments	12,989	4,667	
174	Miscellaneous current and accrued assets (Schedule VIII)	0	0	
	Total Current and Accrued Assets	1,515,284	982,520	
	DEFERRED DEBITS			
181	Unamortized debt expense	0	0	
184	Clearing accounts	151,276	224,770	
186	Miscellaneous deferred debits (Schedule IX)	57,028	514,715	

188	Research, development, or demonstration expenditures (Schedule X)	0	0
190	Accumulated deferred income tax	0	0
	Total Deferred Debits	208,304	739,485
TOTAL ASSETS AND OTHER DEBITS		2,991,147	2,076,434

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SCHEDULE I - COMPARATIVE BALANCE SHEET

ACCOUNT	LIABILITIES AND PROPRIETARY CAPITAL	AS OF DECEMBER 31	
		CURRENT	PRIOR
PROPRIETARY CAPITAL			
201	Common stock issued (Schedule XI)	1,000	1,000
211	Miscellaneous paid-in-capital (Schedule XI)	0	0
215	Appropriated retained earnings (Schedule XI)	0	0
216	Unappropriated retained earnings (Schedule XI)	1,688	1,688
	Total Proprietary Capital	2,688	2,688
LONG-TERM DEBT			
223	Advances from associate companies (Schedule XII)	0	0
224	Other long-term debt (Schedule XII)	0	0
225	Unamortized premium on long-term debt	0	0
226	Unamortized discount on long-term debt-debit	0	0
	Total Long-Term Debt	0	0
227	Obligations under capital leases - non-current	807,812	149,415
CURRENT AND ACCRUED LIABILITIES			
231	Notes payable	0	0
232	Accounts payable	82,314	105,920
233	Notes payable to associate companies (Schedule XIII)	611,852	596,925
234	Accounts payable to associate companies (Schedule XIII)	978,244	763,934
236	Taxes accrued	16,941	(8,933)
237	Interest accrued	0	0
238	Dividends declared	0	0
241	Tax collections payable	(107)	(4,983)
242	Miscellaneous current and accrued liabilities (Schedule XIII)	606,512	782,457
243	Obligations under capital leases - current	438,993	184,259
	Total Current and Accrued Liabilities	2,734,750	2,419,579
DEFERRED CREDITS			
253	Other deferred credits	0	0
255	Accumulated deferred investment tax credits	0	0
	Total Deferred Credits	0	0
282	ACCUMULATED DEFERRED INCOME TAXES	(554,102)	(495,248)
TOTAL LIABILITIES AND PROPRIETARY CAPITAL		2,991,147	2,076,434

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SCHEDULE II - SERVICE COMPANY PROPERTY

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	ADDITIONS	RETIREMENTS OR OTHER CHANGES 1/		BALANCE AT CLOSE OF YEAR
			SALES		
SERVICE COMPANY PROPERTY					
Account					
301 ORGANIZATION					
303 MISCELLANEOUS					

INTANGIBLE PLANT

304	LAND AND LAND RIGHTS				
305	STRUCTURES AND IMPROVEMENTS				
306	LEASEHOLD IMPROVEMENTS				
307	EQUIPMENT 2/	1,403,634	1,211,337	0	0 2,614,971
308	OFFICE FURNITURE AND EQUIPMENT	630,992	32,092	0	0 663,084
309	AUTOMOBILES, OTHER VEHICLES AND RELATED GARAGE EQUIPMENT	74,968	19,256	(17,482)	0 76,742
310	AIRCRAFT AND AIRPORT EQUIPMENT				
311	OTHER SERVICE COMPANY PROPERTY 3/				
	SUB-TOTAL	2,109,594	1,262,685	(17,482)	0 3,354,797
107	CONSTRUCTION WORK IN PROGRESS				
	TOTAL	2,109,594	1,262,685	(17,482)	0 3,354,797

1/ PROVIDE AN EXPLANATION OF THOSE CHANGES CONSIDERED MATERIAL:

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SCHEDULE II - CONTINUED

SUBACCOUNT DESCRIPTION	ADDITIONS	BALANCE AT CLOSE OF YEAR
PC Equipment	1,211,337	2,614,971

TOTAL 1,211,337 2,614,971

3/ DESCRIBE OTHER SERVICE COMPANY PROPERTY:

NONE

4/ DESCRIBE CONSTRUCTION WORK IN PROGRESS:

NONE

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SCHEDULE III

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF SERVICE COMPANY PROPERTY

DESCRIPTION	BALANCE AT BEGINNING	ADDITIONS CHARGED TO ACCOUNT	OTHER CHANGES RETIRE- ADD	BALANCE AT CLOSE
-------------	----------------------	------------------------------	---------------------------	------------------

Account

301 ORGANIZATION

303 MISCELLANEOUS INTANGIBLE PLANT

304 LAND AND LAND RIGHTS

035 STRUCTURES AND IMPROVEMENTS

306 LEASEHOLD IMPROVEMENTS

307 EQUIPMENT 1,220,688 245,354 0 0 1,466,042

308 OFFICE FURNITURE AND EQUIPMENT 472,057 93,671 0 0 565,728

309 AUTOMOBILES, OTHER VEHICLES AND RELATED GARAGE EQUIPMENT 62,420 10,530 (17,482) 0 55,468

310 AIRCRAFT AND AIRPORT EQUIPMENT

311 OTHER SERVICE COMPANY PROPERTY

TOTAL 1,755,165 349,555 (17,482) 0 2,087,238

1/ PROVIDE AN EXPLANATION OF THOSE CHANGES CONSIDERED MATERIAL:

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Instructions: Complete the following schedule concerning investments. Under Account 124 "Other Investments" state each investment separately, with description, including, the name of issuing company, number of shares or principal amount. Under Account 136, "Temporary Cash Investments," list each investment separately.

DESCRIPTION	BALANCE AT BEGINNING BALANCE	BALANCE AT CLOSE OF YEAR
ACCOUNT 123 - INVESTMENT IN ASSOCIATED COMPANIES	0	0
ACCOUNT 124 - OTHER INVESTMENTS	0	0
ACCOUNT 136 - TEMPORARY CASH INVESTMENTS	0	0
TOTAL	0	0

SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts receivable from each associate company. Where the service company has provided accomodation or convenience payments for associate companies, a separate listing of total payments for each company, number of shares or principal amount associate company by subaccount should be provided.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
ACCOUNT 146 - ACCOUNTS RECEIVABLE FROM ASSOCIATE Companies		
Concord Electric Company	181,094	252,799
Exeter & Hampton Electric Company	182,672	271,585
Fitchburg Gas and Electric Light Company	357,969	485,809
UNITIL Power Corp.	151,957	180,125
UNITIL Realty Corp.	21,165	14,418
UNITIL Corporation	0	2,637
UNITIL Resources, Inc.	52,003	50,862
TOTAL	946,860	1,258,235

ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS:

Concord Electric Company	781,977
Exeter & Hampton Electric Company	796,786
Fitchburg Gas and Electric Light Company	1,269,829
UNITIL Power Corp.	248,443
UNITIL Realty Corp.	26,208
UNITIL Corporation	2,706
UNITIL Resources, Inc.	38,994

For a list of major vendors paid by UNITIL Service Corp. on behalf of associate companies see page 10A.

TOTAL PAYMENTS 3,164,943

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CONVENIENCE PAYMENTS BY TYPE AND COMPANY

	CECo	E&H	FG&E	UPC
Insurance	\$133,800	\$147,950	\$400,362	\$90,147
Legal	47,106	44,733	257,584	120,554
Audit	40,248	41,322	82,231	34,434
Computer				
Equip/Software/Maint	59,291	79,766	49,953	0
Demand Side Management	933	591	2,600	0
Office Supplies & Forms	43,011	56,135	43,076	210
Actuarial Services	17,259	20,440	40,562	0
Consulting Services	158,300	157,400	346,900	2,100
Payroll Related	250,604	215,770	0	0
Miscellaneous	31,424	32,678	46,561	998
Total	\$781,977	\$796,786	\$1,269,829	\$248,443

CONVENIENCE PAYMENTS BY TYPE AND COMPANY (Cont.)

	URI	URC	UC	Total
Insurance	\$903	\$6,313	\$0	\$779,476
Legal	25,843	17,918	0	513,739
Audit	1,411	1,247	0	200,893
Computer				
Equip/Software/Maint	8,292	0	0	197,302
Demand Side Management	0	0	0	4,123
Office Supplies & Forms	988	37	0	143,458
Actuarial Services	0	0	0	78,261
Consulting Services	0	0	0	664,700
Payroll Related	0	0	0	466,374
Miscellaneous	1,557	693	2,706	116,617

INSTRUCTIONS: Provide detail of items in this account.
 Items less than \$10,000 may be grouped by class
 showing the number of items in each class.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
ACCOUNT 186 - MISCELLANEOUS DEFERRED DEBITS		
Under/(over) collected administrative expenses	188,636	(7,438)
Postage	20,561	18,838
Deferred relocation costs	295,268	0
Business Development	10,250	0
Miscellaneous Deferred	0	45,628
TOTAL	514,715	57,028

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SCHEDULE X

RESEARCH, DEVELOPMENT OR DEMONSTRATION EXPENDITURES

INSTRUCTIONS: Provide a description of each material research, development, or demonstration project which incurred costs by the service corporation during the year.

DESCRIPTION	BALANCE AT CLOSE OF YEAR
ACCOUNT 188 - RESEARCH, DEVELOPMENT OR DEMONSTRATION EXPENDITURES	0
TOTAL	0

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SCHEDULE XI - PROPRIETARY CAPITAL

ACCOUNT NUMBER	CLASS OF STOCK	NUMBER OF SHARES AUTHORIZED	PAR OR STATED VALUE PER SHARE	OUTSTANDING NO. OF SHARES	CLOSE OF PERIOD TOTAL AMOUNT
201	COMMON STOCK ISSUED	300	10.00	100	1,000

INSTRUCTIONS: Classify amounts in each account with brief explanation, disclosing the general nature of transactions which gave rise to the reported amounts.

DESCRIPTION	AMOUNT
ACCOUNT 211 - MISCELLANEOUS PAID-IN CAPITAL	
ACCOUNT 215 - APPROPRIATED RETAINED EARNINGS	
TOTAL	0

INSTRUCTIONS: Give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owned or net loss remaining from servicing nonassociates per the General Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentage, amount of dividend, date declared

and date paid.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	NET INCOME OR (LOSS)	DIVIDENDS PAID	BALANCE AT CLOSE OF YEAR
ACCOUNT 216 - UNAPPROPRIATED RETAINED EARNINGS	1,688	0	0	1,688
TOTAL	1,688	0	0	1,688

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INSTRUCTIONS: Advances from associate companies should be reported separately for advances on notes, and advances on open account. Names of associate companies from which advances were received shall be shown under the class and series of obligation column. For Account 224 - Other long-term debt provide the name of creditor company or organization, terms of the obligation, date of maturity, interest rate, and the amount authorized and outstanding.

NAME OF CREDITOR	TERMS OF OBLIG CLASS & SERIES OF OBLIGATION	DATE OF MATURITY	INTEREST RATE	AMOUNT AUTHORIZED	ADDITIONS	1/ DEDUCTIONS	BALANCE AT CLOSE OF YEAR
ACCOUNT 223 -	ADVANCES FROM ASSOCIATE COMPANIES			0	0	0	0
ACCOUNT 224 -	OTHER LONG-TERM DEBT:			0	0	0	0
TOTAL				0	0	0	0

1/ GIVE AN EXPLANATION OF DEDUCTIONS:

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SCHEDULE XIII - CURRENT AND ACCRUED LIABILITIES

Provide balance of notes and accounts payable to each company. Give description and amount of miscellaneous current and accrued liabilities. Items less than \$10,000 may be grouped, showing the number of items in each group.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
ACCOUNT 233 - NOTES PAYABLE TO ASSOCIATE COMPANIES		
Money Pool	596,925	611,852
TOTAL	596,925	611,852
ACCOUNT 234 - ACCOUNTS PAYABLE TO ASSOCIATE COMPANIES		
Concord Electric Company	375	756
Exeter & Hampton Electric Company	0	0
Fitchburg Gas and Electric Company	0	0
UNITIL Corporation (1)	763,559	977,488

(1) Balance consists of
 KESOP for UNITIL Service
 Employees only,
 not subsidiaries.

	TOTAL	763,934	978,244
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ACCOUNT 242 - MISCELLANEOUS
 CURRENT AND ACCRUED
 LIABILITIES

Accrued FASB 87	269,155	160,155
Accrued Supplemental Executive Retirement Plan	235,865	257,164
Accrued Legal Fees	8,683	6,406
Accrued Annual Report	59,651	72,127
Accrued Pension Expense	0	0
Accrued FASB 106	23,601	34,132
Accrued FASB 106 - APBO	7,118	10,677
Accrued FASB 106 - Gain/Loss	(1,649)	(1,649)
Accrued Realignment Cost	180,033	67,500
TOTAL	782,457	606,512

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SCHEDULE XIV
 NOTES TO FINANCIAL STATEMENT

INSTRUCTIONS: The space below is provided for important notes regarding the financial statements or any account thereof. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.

Selected Notes to the Financial Statements:

UNITIL Service Corp. (USC), a wholly-owned subsidiary of UNITIL Corporation, a public utility parent company and its subsidiaries. USC is subject to the jurisdiction of the Securities and Exchange Commission (SEC) under the Public Utility Holding Company Act of 1935. Accordingly, USC maintains its books as prescribed by the "Uniform System of Accounts for Mutual Service Companies and Subsidiaries Service Companies" as Amended February 2, 1979 to be effective January 1, 1980. USC prepares its financial statements in conformity with generally accepted accounting principles.

Please refer to the 1995 UNITIL Corporation Form 10-K for additional disclosures.

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SCHEDULE XV
 STATEMENT OF INCOME

ACCOUNT	DESCRIPTION	CURRENT YEAR	PRIOR YEAR
INCOME			
457	Services rendered to associate companies	8,710,699	7,843,330
458	Services rendered to nonassociate companies	30,000	30,000
419	Interest Income	1,574	755
421	Miscellaneous income or loss	0	0
	Total Income	8,742,273	7,874,085
EXPENSE			
920	Salaries and wages	4,734,570	4,470,936
921	Office supplies and expenses	513,765	492,906
922	Administrative expense transferred - credit	207,795	(188,635)
923	Outside services employed	286,326	268,496
924	Property insurance	1,788	2,090
925	Injuries and damages	32,640	45,943
926	Employee pensions and benefits	994,124	944,842

928	Regulatory commission expense	0	0
930.1	General advertising expense	45,258	23,840
930.2	Miscellaneous general expense	175,088	126,407
931	Rents	760,178	753,718
932	Maintenance of structures and equipment	207,108	217,699
403	Depreciation and amortization expense	349,554	341,618
408	Taxes other than income taxes	333,476	309,066
409	Income taxes	76,680	62,591
410	Provision for deferred income taxes	(58,854)	(51,849)
411	Provision for deferred income taxes - credit	0	0
411.5	Investment tax credit	0	0
426.1	Donations	2,710	788
426.5	Other deductions	907	172
427	Interest on long-term debt	0	0
430	Interest on debt to associate companies	19,184	11,706
431	Other interest expense	59,976	41,751
	Total Expense	8,742,273	7,874,085
	Net Income or (Loss)	0	0

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ANALYSIS OF BILLING
ASSOCIATE COMPANIES
ACCOUNT 457

NAME OF ASSOCIATE COMPANY	DIRECT COSTS CHARGED	INDIRECT COSTS CHARGED	COMPENSATION FOR USE OF CAPITAL	TOTAL AMOUNT BILLED
	457-1	457-2	457-3	
Concord Electric Company	889,544	796,296	0	1,685,840
Exeter & Hampton Electric Company	950,349	829,416	0	1,779,765
Fitchburg Gas and Electric Light Company	1,720,955	1,578,180	0	3,299,135
UNITIL Power Corp.	693,287	670,768	0	1,364,055
UNITIL Realty Corp.	21,893	21,140	0	43,033
UNITIL Resources, Inc.	314,434	224,437	0	538,871
TOTAL	4,590,462	4,120,237	0	8,710,699

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ANALYSIS OF BILLING
NONASSOCIATE COMPANIES
ACCOUNT 458

NAME OF NONASSOCIATE COMPANY	DIRECT COSTS CHARGED	INDIRECT COSTS CHARGED	COMPENSATION FOR USE OF CAPITAL	TOTAL COST	EXCESS OR DEFICIENCY	TOTAL AMOUNT BILLED
	457-1	457-2	457-3		458-4	
UNITIL Retiree Trust	0	30,000		30,000	0	30,000
Total	0	30,000		30,000	0	30,000

INSTRUCTION: Provide a brief description of the services rendered to each nonassociate company.

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SCHEDULE XVI
 ANALYSIS OF CHARGES FOR SERVICE
 ASSOCIATE AND NONASSOCIATE COMPANIES

Description of Items	Associate Company Charges			Nonassociate Company Charges			Total Charges for Service		
	Direct Cost	Indirect Cost	Total	Direct Cost	Indirect Cost	Total	Direct Cost	Indirect Cost	Total
920 Salaries and Wages	4,179,179	525,391	4,704,570	30,000	30,000	0	4,179,179	555,391	4,734,570
921 Office Supplies and Expenses	98,704	415,061	513,765			0	98,704	415,061	513,765
922 Admin Expense Trans-Credit	175,833	31,962	207,795			0	175,833	31,962	207,795
923 Outside Services Employed		286,326	286,326			0		286,326	286,326
924 Property Insurance		1,788	1,788			0		1,788	1,788
925 Injuries and Damages		32,640	32,640			0		32,640	32,640
926 Employee Pensions and Benefits		994,124	994,124			0		994,124	994,124
928 Regulatory Commission Expense		0	0			0		0	0
930.1 General Advertising Expense		45,258	45,258			0		45,258	45,258
930.2 Misc. General Expense		175,088	175,088			0		175,088	175,088
931 Rents	112,854	647,324	760,178			0	112,854	647,324	760,178
932 Maint. of Struct. & Equip.	23,892	183,216	207,108			0	23,892	183,216	207,108
403 Depr. and Amort. Expense		349,554	349,554			0		349,554	349,554
408 Taxes other than income		333,476	333,476			0		333,476	333,476
409 Income Taxes		76,680	76,680			0		76,680	76,680
410 Prov for Def Inc Taxes		(58,854)	(58,854)			0		(58,854)	(58,854)
411 Prov for Def Inc Tax Credit		0	0			0		0	0
411.5 Investment Tax Credit		0	0			0		0	0
419 Interest Income		(1,574)	(1,574)			0		(1,574)	(1,574)
426.1 Donations		2,710	2,710			0		2,710	2,710
426.5 Other Deductions		907	907			0		907	907
427 Interest on Long-Term Debt		0	0			0		0	0
431 Other Interest Expense		59,976	59,976			0		59,976	59,976
INSTRUCTION: Total cost of service for associate and nonassociate companies the total amount billed under their separate analysis of billing schedules.									
SUBTOTAL EXPENSES	4,590,462	4,101,053	8,691,515	30,000	30,000	0	4,590,462	4,131,053	8,721,515
Compensation for Use of Equity Capital			0			0			0
430 Interest on Debt to Associate Co.'s	0	19,184	19,184	0	0	0		19,184	19,184
TOTAL EXPENSES	4,590,462	4,120,237	8,710,699	30,000	30,000	0	4,590,462	4,150,237	8,740,699
421 Miscellaneous Income	0	0	0	0	0	0	0	0	0
Total Cost of Service	4,590,462	4,120,237	8,710,699	30,000	30,000	0	4,590,462	4,150,237	8,740,699

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SCHEDULE XVII
 SCHEDULE OF EXPENSE DISTRIBUTION
 BY
 DEPARTMENT OR SERVICE FUNCTION

	TOTAL AMOUNT	OVER-HEAD	DEPARTMENT OR SERVICE FUNCTION	
			MARKET PRICING	ADMIN.
920 SALARIES AND WAGES	4,734,570		453,766	1,226,700
921 OFFICE SUPPLIES AND EXPENSES	513,765		60,342	289,846
922 ADMIN. EXPENSE TRANS-CREDIT	207,795			
923 OUTSIDE SERVICES EMPLOYED	286,326		85,626	155,912
924 PROPERTY INSURANCE	1,788			1,788
925 INJURIES AND DAMAGES	32,640			32,640
926 EMPLOYEE PENSIONS AND BENEFITS	994,124			981,018
928 REGULATORY COMMISSION EXPENSE	0			
930.1 GENERAL ADVERTISING EXPENSE	45,258		16,406	28,852

930.2 MISC. GENERAL EXPENSE	175,088	3,954
931 RENTS	760,178	807,272
932 MAINT. OF STRUCT. & EQUIP.	207,108	118,633
403 DEPR. AND AMORT. EXPENSE	349,554	
408 TAXES OTHER THAN INCOME	333,476	
409 INCOME TAXES	76,680	
410 PROV. FOR DEF. INC. TAXES	(58,854)	
411 PROV. FOR DEF. INC. TAX CREDIT	0	
411.5 INVESTMENT TAX CREDIT	0	
426.1 DONATIONS	2,710	
426.5 OTHER DEDUCTIONS	907	
427 INTEREST ON LONG-TERM DEBT	0	
430 INTEREST ON DEBT TO ASSOCIATE COMPANIES	19,184	
431 OTHER INTEREST EXPENSE	59,976	

INSTRUCTIONS: Indicate each department or service function. (see Instruction 01-3 General Structure of Accounting System Uniform System Account.

TOTAL EXPENSES - 8,742,273 0 616,140 3,646,615

ANNUAL REPORT OF UNITIL SERVICE CORP.
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SCHEDULE XVII
SCHEDULE OF EXPENSE DISTRIBUTION
BY
DEPARTMENT OR SERVICE FUNCTION
DEPARTMENT OR SERVICE FUNCTION

ACCOUNT NUMBER	ACCOUNTING	ENERGY RESOURCES	DISTRIBUTION	CUSTOMER FINANCE	ENGINEERING	TECHNOLOGY	
920	607,665	689,093	249,096	454,991	588,874	331,174	133,211
921	11,536	20,564	27,277	21,671	9,696	16,409	56,424
922	207,795						
923	6,242		244	21,000	3,075	10,250	3,977
924							
925							
926	3,920			1,852	3,960	709	2,665
928							
930.1							
930.2				166,054	5,080		
931	(393,265)	1,065	2,654		101,800	5,958	234,694
932	20,426				49,641	944	17,464
403	349,554						
408	333,476						
409	76,680						
410	(58,854)						
411							
411.5							
426.1	2,710						
426.5	907						
427							
430				19,184			
431				59,976			
	1,168,792	710,722	279,271	744,728	762,126	365,444	448,435

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DEPARTMENTAL ANALYSIS OF SALARIES
ACCOUNT 920

NAME OF DEPARTMENT	TOTAL AMOUNT	DEPARTMENT SALARY EXPENSE INCLUDE IN AMOUNTSBILLED TO			NUMBER PERSONNEL
		PARENT COMPANY	OTHER ASSOCIATES	NON ASSOCIATES	
Indicate each department or service function					END OF YEAR

Market Pricing	453,766	0	453,766	0	10

Technology	133,211	0	133,211	0	6
Accounting	607,665	0	602,865	4,800	16
Finance	454,991	0	454,391	600	8
Administrative	1,226,700	0	1,203,000	23,700	15
Energy Resources	689,093	0	689,093	0	11
Engineering	331,174	0	331,174	0	7
Distribution	249,096	0	249,096	0	4
Customer Affairs	588,874	0	587,974	900	15
TOTAL	4,734,570	0	4,704,570	30,000	92

ANNUAL REPORT OF UNITIL SERVICE CORP.
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OUTSIDE SERVICES EMPLOYED
ACCOUNT 923

INSTRUCTIONS: Provide a breakdown by subaccount of outside services employed. If the aggregate amounts paid to any one payee and included within one subaccount is less than \$25,000, only the aggregate number and amount of all such payments included within the subaccount need be shown. Provide a subtotal for each type of service.

FROM WHOM PURCHASED	ADDRESS	RELATIONSHIP "A"= ASSOCIATE "NA"=NON ASSOCIATE	AMOUNT
Outside Services - Accounting			
Various (1)		NA	6,242
Outside Services - Consulting			
Charles H. Tenney II	300 Friberg Parkway Westborough, MA	A	105,000
Various (5)		NA	42,329
Total Outside Services - Consulting			147,329
Outside Services - Data Processing			
Various (7)		NA	30,184
Outside Services - Legal			
LeBoeuf, Lamb, Greene & MacRae	260 Franklin Street Boston, MA 02110-3173	NA	69,334
Various (4)		NA	4,111
Total Outside Services - Legal			73,445
Outside Services - Other			
Various (5)		NA	29,126
TOTAL			286,326

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EMPLOYEE PENSIONS AND BENEFITS
ACCOUNT 926

INSTRUCTIONS: Provide a listing of each pension plan

and benefit program provided by the service company. Such listing should be limited to \$25,000.

DESCRIPTION	AMOUNT
Health Insurance	405,549
Net Periodic Pension Expense	171,000
401 K	139,238
Life Insurance	73,666
Other	63,477
Supplemental Executive Retirement Plan	59,604
FASB 106	14,090
Realignment Costs	67,500
TOTAL	994,124

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GENERAL ADVERTISING EXPENSES
ACCOUNT 930.1

INSTRUCTIONS: Provide a listing of the amounts included in Account 930.1 "General Advertising Expenses", classifying the items according to the nature of the advertising and as defined in the account definition. If a particular class includes an amount in excess of \$3,000 applicable to a single payee show separately the name of the payee and the and the aggregate amount applicable thereto.

DESCRIPTION	NAME OF PAYEE	AMOUNT
Recruiting	JWG Associates, Inc.	28,852
	Other	16,406
TOTAL		45,258

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MISCELLANEOUS GENERAL EXPENSES
ACCOUNT 930.2

INSTRUCTIONS: Provide a listing of the amount included in Account 930.02 "Miscellaneous General Expense", classifying such expenses according to their nature. Payments and expenses permitted by Section 321 (b) (2) of the Federal Election Campaign Act, as amended by Public Law 94-283 in 1976 (2 U.S.C. 441 (b) (2) shall be separately classified.

DESCRIPTION	AMOUNT
Printing and Distribution of Quarterly and Annual Reports	171,963
SEC Filing Fees	1,125
Company Dues	2,000
TOTAL	175,088

RENTS
 ACCOUNT 931

INSTRUCTIONS: Provide a listing of the amount included in Account 931, "Rents" classifying such expenses by major groupings of property, as defined in the account definition of the Uniform System of Accounts.

TYPE OF PROPERTY	AMOUNT
Office Building	643,668
EDP Equipment	109,101
Miscellaneous	7,409
TOTAL	760,178

TAXES OTHER THAN INCOME TAXES
 ACCOUNT 408

INSTRUCTIONS: Provide an analysis of Account 408, "Taxes Other Than Income Taxes". Separate the analysis into two groups: (1) other than U. S. Government and (2) U.S. Government taxes. Specify each of the various kinds of taxes and show the amounts there of. Provide a subtotal for each class of tax.

KIND OF TAX	AMOUNT
Other than U.S. Government Tax:	
State Telephone & Telegram Tax	6,449
State Unemployment Tax - NH	9,930
	16,379
U.S. Government Tax:	
Federal Telephone & Telegram Tax	2,591
Federal Insurance Contribution Act	308,756
Federal Unemployment Tax	5,750
	317,097
TOTAL	333,476

DONATIONS
 ACCOUNT 426.1

INSTRUCTIONS: Provide a listing of the amount included in Account 426.1, "Donations", classifying such expenses by its purpose. The aggregate number and amount of all items of less than \$3,000 may be shown in lieu of details.

NAME OF RECIPIENT	PURPOSE OF DONATION	AMOUNT
Aggregate		2,710
TOTAL		2,710

For the Year Ended December 31, 1995

OTHER DEDUCTIONS
ACCOUNT 426.5

INSTRUCTIONS: Provide a listing of the amount included in Account 426.5, "Other Deductions", classifying such expenses according to their nature.

DESCRIPTION	NAME OF PAYEE	AMOUNT
Penalty Assessment	Internal Revenue Service	131
Lobbying Expenses	Business and Industry	762
Lobbying Expenses	American Institute of CPAs	14
	TOTAL	907

ANNUAL REPORT OF UNITIL SERVICE CORP.
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SCHEDULE XVIII
NOTES TO STATEMENT OF INCOME

INSTRUCTIONS: The space below is provided for important notes regarding the statement of income or any account thereof. Furnish particulars as to any significant increases in services rendered or expenses incurred during the year. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.

See page 19.

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ORGANIZATION CHART

See page 37A.

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ORGANIZATION CHART AS OF DECEMBER 31, 1995

President and Chief Executive Officer	Stulgis
Senior Executive Vice President - Retail Business	Dalton
Vice President - Engineering	Appleton
Vice President - Customer Services	Morrissey
Vice President - Distribution	Aither
Senior Vice President - Energy Resources	Daly
Vice President - Operations	Foote
Assistant Vice President - Procurement	Weiss
Senior Vice President - Financial & Central	Siart
Vice President - Finance & Administration	Collin
Controller	Brock
Assistant Vice President - Technology	Smith
Senior Vice President - Business Development	Gantz
Assistant Vice President - Market Pricing	Stewart
Assistant Vice President - Market Develop	Zabetakis

METHODS OF ALLOCATION

See Page 38A

METHODS OF ALLOCATION

The cost of services rendered by UNITIL Service are allocated and billed based on direct time charges and to a lesser extent, direct cost assigned to individual projects or jobs performed on behalf of associated companies in accordance with the general guidelines set forth below.

A. Direct Labor Cost - Gross Wages. Direct Labor Cost - Gross Wages are based on the actual gross wage rates of assigned employees multiplied by the actual number of hours worked and directly charged to specific projects or jobs.

B. Direct Labor Cost - Other. Direct Labor Cost - Other includes the costs of paid absences, such as vacations, sick pay and holidays, and are allocated by employee based on the direct time charged to associated companies. In the event there are no direct time charges available for this allocation, the direct time charges of all UNITIL Service employees are used to make this allocation.

C. General Overhead Costs, including Indirect Labor. General Overhead Costs represent UNITIL Service Indirect Labor Costs and Administrative and General Expenses, and are allocated based on a monthly overhead rate applied against direct time charges. Indirect Labor Costs include pension costs, insurance, payroll taxes, employee savings plan, and similar payroll and benefit items. Administrative and General Expenses are those administrative and operating expenses incurred by UNITIL Service in providing services to associated companies which cannot be identified with or directly charged to a specific project or job.

D. Direct Charges. Direct Charges are costs that are directly assignable based on the individual projects or jobs performed on behalf of associated companies, and are excluded from General Overheads. Direct Charges are billed at actual cost and include: Employee Travel, Meals, Lodging, and Other Related Expenses, Data Management Hardware Leases and Maintenance Costs, Telephone Lease, and other miscellaneous expenses.

ANNUAL STATEMENT OF COMPENSATION FOR USE OF CAPITAL BILLED

Non applicable

SIGNATURE CLAUSE

Pursuant to the requirements of the Public Utility Holding Company Act of 1935 and the rules and regulations of the Securities and Exchange Commission issued thereunder, the undersigned company has duly caused this report to be signed on its behalf by the undersigned officer thereunto duly authorized,

UNITIL Service Corp.
(Name of Reporting Company)

By: LARRY M. BROCK

(Signature of Signing Officer)

Laurence M. Brock, Controller
(Printed Name and Title of Signing Officer)

Date: APRIL 30, 1996

OPUR2

07
UNITIL SERVICE CORP.
DEC-31-1995
DEC-31-1995
YEAR
PER-BOOK

1,267,559			
	1,515,284		0
	208,304		
		0	
2,991,147			
2,688			0
			0
611,852			
2,122,898			
		0	
	(554,102)		
2,991,147			
8,710,699			
30,000			
	1,574		
	8,742,273		
	4,734,570		
994,124			
	3,013,579		
	8,742,273		0
4,590,462			
4,151,811			
8,742,273			
	92		