

Unitil Energy Systems, Inc.
 Customer Billing Detail
 September 2004 through January 2011

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	-- Delivery Revenue Breakout --				-- Amounts Customer Overpaid --			(16)	(17)	(18)	(19)	(20)	(21)
	Metered/ Billed kWh	Metered kVA	Ratchet Metered/ Billed kVA	Total Delivery Revenue	Default Service Revenue	Competitive Energy Revenue	Total Supply Revenue	Total Revenue	Total Base Revenue	Other Delivery Revenue	Customer Charge	Distribution Charges	1/2 Other Delivery Revenue	1/2 Distribution Revenue	1/2 Supply Revenue	Total	Avg Supply Rate	Non-G1 Default Service Rate	50% kWh Volumes	Amount of Overcharge - Charge to Non-G1 Service	Difference From Total Supply Overcharge
Sep-04		100.20	100.20	\$1,088				\$657	\$430	\$183	\$475	\$215	\$237						\$0.05553		
Oct-04		271.20	271.20	\$3,931				\$1,593	\$2,338	\$183	\$1,410	\$1,169	\$705						\$0.05553		
Nov-04		567.60	567.60	\$8,778				\$3,206	\$5,571	\$183	\$3,023	\$2,786	\$1,512						\$0.05553		
Dec-04		683.40	683.40	\$11,091				\$3,877	\$7,214	\$183	\$3,694	\$3,607	\$1,847						\$0.05553		
Jan-05		745.20	745.20	\$12,538				\$4,256	\$8,283	\$183	\$4,073	\$4,141	\$2,036						\$0.05553		
Feb-05		774.60	774.60	\$12,924				\$4,432	\$8,492	\$183	\$4,249	\$4,246	\$2,124						\$0.05553		
Mar-05		764.40	764.40	\$12,305				\$4,344	\$7,961	\$183	\$4,161	\$3,981	\$2,081						\$0.05553		
Apr-05		719.40	719.40	\$11,211				\$4,060	\$7,151	\$183	\$3,877	\$3,576	\$1,939						\$0.05553		
May-05		760.80	760.80	\$11,722				\$4,215	\$7,507	\$183	\$4,032	\$3,754	\$2,016						\$0.05531		
Jun-05		927.60	927.60	\$14,817				\$5,118	\$9,699	\$183	\$4,935	\$4,850	\$2,468						\$0.05531		
Jul-05		1,005.00	1,005.00	\$16,103				\$5,536	\$10,568	\$183	\$5,353	\$5,284	\$2,676						\$0.05531		
Aug-05		943.20	943.20	\$12,305				\$5,290	\$10,781	\$183	\$5,107	\$5,390	\$2,553						\$0.05531		
Sep-05		845.40	845.40	\$14,039				\$4,726	\$9,313	\$183	\$4,544	\$4,656	\$2,272						\$0.05531		
Oct-05		820.20	820.20	\$12,752				\$4,514	\$8,237	\$183	\$4,331	\$4,119	\$2,166						\$0.05531		
Nov-05		675.00	804.00	\$12,489				\$4,427	\$8,061	\$183	\$4,245	\$4,031	\$2,122						\$0.05531		
Dec-05		754.20	804.00	\$13,527				\$4,519	\$9,009	\$183	\$4,336	\$4,504	\$2,168						\$0.05531		
Jan-06		709.80	804.00	\$13,254				\$4,495	\$8,759	\$183	\$4,312	\$4,380	\$2,156						\$0.05531		
Feb-06		663.00	804.00	\$13,177				\$4,488	\$8,689	\$183	\$4,305	\$4,345	\$2,153						\$0.05531		
Mar-06		668.40	804.00	\$12,565				\$4,434	\$8,131	\$183	\$4,251	\$4,066	\$2,126						\$0.05531		
Apr-06		756.00	804.00	\$12,117				\$4,395	\$7,722	\$183	\$4,212	\$3,861	\$2,106						\$0.05531		
May-06		805.20	805.20	\$11,283				\$4,429	\$6,854	\$183	\$4,246	\$3,427	\$2,123						\$0.10180		
Jun-06		908.40	908.40	\$12,019				\$4,968	\$7,051	\$183	\$4,785	\$3,526	\$2,392						\$0.10180		
Jul-06		957.60	957.60	\$12,730				\$5,234	\$7,496	\$183	\$5,051	\$3,748	\$2,525						\$0.10180		
Aug-06		1,027.20	1,027.20	\$13,496				\$5,586	\$7,910	\$183	\$5,403	\$3,955	\$2,702						\$0.10180		
Sep-06		804.60	821.76	\$11,125				\$4,535	\$6,590	\$183	\$4,352	\$3,295	\$2,176						\$0.10180		
Oct-06		778.20	821.76	\$10,801				\$4,502	\$6,299	\$183	\$4,319	\$3,149	\$2,160						\$0.10180		
Nov-06		637.20	821.76	\$11,095				\$4,674	\$6,421	\$133	\$4,541	\$3,211	\$2,271						\$0.11264		
Dec-06		923.40	923.40	\$13,062				\$5,345	\$7,717	\$109	\$5,236	\$3,859	\$2,618						\$0.11264		
Jan-07		940.80	940.80	\$14,576				\$5,443	\$9,132	\$109	\$5,334	\$4,566	\$2,667						\$0.11264		
Feb-07		856.80	856.80	\$13,711				\$4,967	\$8,744	\$109	\$4,858	\$4,372	\$2,429						\$0.11264		
Mar-07		800.40	821.76	\$12,753				\$4,768	\$7,984	\$109	\$4,659	\$3,992	\$2,330						\$0.11264		
Apr-07		713.40	821.76	\$12,396				\$4,768	\$7,628	\$109	\$4,659	\$3,814	\$2,330						\$0.11264		
May-07		880.20	880.20	\$12,092				\$5,111	\$6,981	\$109	\$5,002	\$3,490	\$2,501						\$0.09431		
Jun-07		859.50	859.50	\$11,977				\$4,999	\$6,977	\$109	\$4,891	\$3,489	\$2,445						\$0.09431		
Jul-07		1,051.20	1,051.20	\$13,900				\$6,090	\$7,810	\$109	\$5,981	\$3,905	\$2,991						\$0.09431		
Aug-07		990.00	990.00	\$13,130				\$5,742	\$7,388	\$109	\$5,633	\$3,694	\$2,817						\$0.09431		
Sep-07		964.20	964.20	\$12,858				\$5,595	\$7,263	\$109	\$5,486	\$3,632	\$2,743						\$0.09431		
Oct-07		916.80	916.80	\$11,679				\$5,325	\$6,354	\$109	\$5,217	\$3,177	\$2,608						\$0.09431		
Nov-07		778.20	840.96	\$11,313				\$4,894	\$6,419	\$109	\$4,785	\$3,209	\$2,393						\$0.09534		
Dec-07		841.20	841.20	\$11,531				\$4,895	\$6,635	\$109	\$4,786	\$3,318	\$2,393						\$0.09534		
Jan-08		794.40	840.96	\$11,704				\$4,894	\$6,810	\$109	\$4,785	\$3,405	\$2,393						\$0.09534		
Feb-08		765.00	840.96	\$11,374				\$4,894	\$6,480	\$109	\$4,785	\$3,240	\$2,393						\$0.09534		
Mar-08		756.00	840.96	\$11,065				\$4,894	\$6,171	\$109	\$4,785	\$3,085	\$2,393						\$0.09534		
Apr-08		684.60	840.96	\$10,573				\$4,894	\$5,679	\$109	\$4,785	\$2,840	\$2,393						\$0.09534		
May-08		718.20	840.96	\$11,600				\$4,894	\$6,706	\$109	\$4,785	\$3,353	\$2,393						\$0.10291		
Jun-08		967.20	967.20	\$13,689				\$5,612	\$8,077	\$109	\$5,503	\$4,038	\$2,752						\$0.10291		
Jul-08		989.40	989.40	\$15,043				\$5,739	\$9,305	\$109	\$5,630	\$4,652	\$2,815						\$0.10291		
Aug-08		888.60	888.60	\$13,517				\$5,165	\$8,352	\$109	\$5,056	\$4,176	\$2,528						\$0.10291		
Sep-08		907.80	907.80	\$14,274				\$5,274	\$8,999	\$109	\$5,165	\$4,500	\$2,583						\$0.10291		
Oct-08		773.40	791.52	\$13,303				\$4,613	\$8,691	\$109	\$4,504	\$4,345	\$2,252						\$0.10291		
Nov-08		657.60	791.52	\$12,895				\$4,613	\$8,283	\$109	\$4,504	\$4,141	\$2,252						\$0.11239		
Dec-08		774.00	791.52	\$14,514				\$4,613	\$9,902	\$109	\$4,504	\$4,951	\$2,252						\$0.11239		
Jan-09		783.60	791.52	\$14,358				\$4,613	\$9,745	\$109	\$4,504	\$4,873	\$2,252						\$0.11239		
Feb-09		745.20	791.52	\$14,005				\$4,613	\$9,393	\$109	\$4,504	\$4,696	\$2,252						\$0.11239		
Mar-09		691.80	791.52	\$13,470				\$4,613	\$8,857	\$109	\$4,504	\$4,429	\$2,252						\$0.11239		
Apr-09		615.00	791.52	\$13,483				\$4,613	\$8,870	\$109	\$4,504	\$4,435	\$2,252						\$0.11239		
May-09		871.20	871.20	\$13,384				\$5,066	\$8,318	\$109	\$4,957	\$4,159	\$2,479						\$0.08618		
Jun-09		876.60	876.60	\$13,858				\$5,097	\$8,761	\$109	\$4,988	\$4,381	\$2,494						\$0.08618		

Unitil Energy Systems, Inc.
 Customer Billing Detail
 September 2004 through January 2011

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	-- Delivery Revenue Breakout --			-- Amounts Customer Overpaid --			(16)	(17)	(18)	(19)	(20)	(21)
	Metered/ Billed kWh	Metered kVA	Ratchet Metered/ Billed kVA	Total Delivery Revenue	Default Service Revenue	Competitive Energy Revenue	Total Supply Revenue	Total Revenue	Total Base Revenue	Other Delivery Revenue	Customer Charge	Distribution Charges	1/2 Other Delivery Revenue	1/2 Distribution Revenue	1/2 Supply Revenue	Total	Avg Supply Rate	Non-G1 Default Service Rate	50% kWh Volumes	Amount of Overcharge - Charge to Non-G1 Service	Difference From Total Supply Overcharge
Jul-09		866.40	866.40	\$15,200					\$5,039	\$10,162	\$109	\$4,930	\$5,081	\$2,465						\$0.08618	
Aug-09		996.60	996.60	\$14,986					\$5,780	\$9,207	\$109	\$5,671	\$4,603	\$2,835						\$0.08618	
Sep-09		967.20	967.20	\$13,610					\$5,612	\$7,998	\$109	\$5,503	\$3,999	\$2,752						\$0.08618	
Oct-09		803.40	803.40	\$12,064					\$4,680	\$7,384	\$109	\$4,571	\$3,692	\$2,286						\$0.08618	
Nov-09		630.00	797.28	\$11,458					\$4,645	\$6,813	\$109	\$4,537	\$3,406	\$2,268						\$0.09037	
Dec-09		784.80	797.28	\$12,022					\$4,645	\$7,376	\$109	\$4,537	\$3,688	\$2,268						\$0.09037	
Jan-10		777.00	797.28	\$13,701					\$4,645	\$9,055	\$109	\$4,537	\$4,528	\$2,268						\$0.09037	
Feb-10		734.40	797.28	\$12,327					\$4,645	\$7,682	\$109	\$4,537	\$3,841	\$2,268						\$0.09037	
Mar-10		764.40	797.28	\$11,646					\$4,645	\$7,001	\$109	\$4,537	\$3,500	\$2,268						\$0.09037	
Apr-10		727.80	797.28	\$12,350					\$4,645	\$7,705	\$109	\$4,537	\$3,853	\$2,268						\$0.09037	
May-10		835.20	835.20	\$11,991					\$4,861	\$7,130	\$109	\$4,752	\$3,565	\$2,376						\$0.08489	
Jun-10		1,005.00	1,005.00	\$13,790					\$5,827	\$7,963	\$109	\$5,718	\$3,981	\$2,859						\$0.08489	
Jul-10		1,084.20	1,084.20	\$17,537					\$7,410	\$10,127	\$109	\$7,301	\$5,064	\$3,650						\$0.08489	
Aug-10		1,029.00	1,029.00	\$16,187					\$7,635	\$8,552	\$109	\$7,526	\$4,276	\$3,763						\$0.08489	
Sep-10		1,014.00	1,014.00	\$16,054					\$7,566	\$8,488	\$109	\$7,457	\$4,244	\$3,728						\$0.08489	
Oct-10		882.60	882.60	\$13,439					\$6,505	\$6,934	\$109	\$6,396	\$3,467	\$3,198						\$0.08489	
Nov-10		782.40	867.36	\$13,148					\$6,384	\$6,764	\$109	\$6,276	\$3,382	\$3,138						\$0.07899	
Dec-10		786.00	867.36	\$14,802					\$6,668	\$8,134	\$109	\$6,559	\$4,067	\$3,280						\$0.07899	
Jan-11		738.00	867.36	\$14,710					\$6,652	\$8,058	\$109	\$6,544	\$4,029	\$3,272						\$0.07899	
Total	Months =	77		\$981,158	\$637,533	\$1,994,647	\$2,632,180	\$3,613,338	\$381,656	\$599,502	\$10,330	\$371,326	\$299,751	\$185,663	\$1,316,090	\$1,801,504				\$ 1,152,493	\$ 163,597

Unitil Energy Systems, Inc.
Overcharges by Rate Component
September 2004 through January 2011

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Customer Charge	Base Energy	Base Demand	Restructuring Surcharge	Rate Case Surcharge	System Benefits Energy Efficiency	System Benefits Low Income	Stranded Cost Energy	Stranded Cost Demand	FPPAC Under Recovery	External Delivery Charge	Consumption Tax	Default Service	Competitive Supply	Total	
Sep-04	\$0.00	\$4.32	\$232.97	\$2.70	\$0.00	\$4.86	\$3.24	\$6.48	\$174.85	\$10.45	\$11.18	\$1.49			
Oct-04	\$0.00	\$74.40	\$630.54	\$46.50	\$0.00	\$83.70	\$55.80	\$111.60	\$473.25	\$179.96	\$192.51	\$25.58			
Nov-04	\$0.00	\$192.00	\$1,319.67	\$120.00	\$0.00	\$216.00	\$144.00	\$288.00	\$990.46	\$464.40	\$496.80	\$66.00			
Dec-04	\$0.00	\$258.24	\$1,588.91	\$161.40	\$0.00	\$290.52	\$193.68	\$387.36	\$1,192.54	\$624.62	\$668.20	\$88.77			
Jan-05	\$0.00	\$303.84	\$1,732.59	\$189.90	\$0.00	\$341.82	\$227.88	\$455.76	\$1,300.38	\$734.92	\$786.19	\$104.45			
Feb-05	\$0.00	\$323.52	\$1,800.95	\$71.75	\$0.00	\$363.96	\$242.64	\$485.28	\$1,351.68	\$782.52	\$837.11	\$111.21			
Mar-05	\$0.00	\$303.36	\$1,777.23	\$0.00	\$0.00	\$341.28	\$227.52	\$455.04	\$1,333.88	\$733.75	\$784.95	\$104.28			
Apr-05	\$0.00	\$265.92	\$1,672.61	\$0.00	\$0.00	\$299.16	\$199.44	\$398.88	\$1,255.36	\$643.20	\$688.07	\$91.41			
May-05	\$0.00	\$247.20	\$1,768.86	\$0.00	\$0.00	\$278.10	\$185.40	\$597.54	\$1,327.60	\$206.18	\$1,073.88	\$84.98			
Jun-05	\$0.00	\$311.04	\$2,156.67	\$0.00	\$0.00	\$349.92	\$233.28	\$902.02	\$1,618.66	\$0.00	\$1,638.79	\$106.92			
Jul-05	\$0.00	\$339.84	\$2,336.63	\$0.00	\$0.00	\$382.32	\$254.88	\$985.54	\$1,753.73	\$0.00	\$1,790.53	\$116.82			
Aug-05	\$0.00	\$360.48	\$2,192.94	\$0.00	\$0.00	\$405.54	\$270.36	\$1,045.39	\$1,645.89	\$0.00	\$1,899.28	\$123.92			
Sep-05	\$0.00	\$306.24	\$1,965.56	\$0.00	\$0.00	\$344.52	\$229.68	\$888.10	\$1,475.23	\$0.00	\$1,613.50	\$105.27			
Oct-05	\$0.00	\$258.72	\$1,906.97	\$0.00	\$0.00	\$291.06	\$194.04	\$750.29	\$1,431.25	\$0.00	\$1,363.13	\$88.94			
Nov-05	\$0.00	\$252.96	\$1,869.30	\$0.00	\$0.00	\$284.58	\$189.72	\$733.59	\$1,402.98	\$0.00	\$1,332.79	\$86.96			
Dec-05	\$0.00	\$298.56	\$1,869.30	\$0.00	\$0.00	\$335.88	\$223.92	\$865.83	\$1,402.98	\$0.00	\$1,573.04	\$102.63			
Jan-06	\$0.00	\$286.56	\$1,869.30	\$0.00	\$0.00	\$322.38	\$214.92	\$831.03	\$1,402.98	\$0.00	\$1,509.82	\$98.51			
Feb-06	\$0.00	\$283.20	\$1,869.30	\$0.00	\$0.00	\$318.60	\$212.40	\$821.28	\$1,402.98	\$0.00	\$1,492.11	\$97.35			
Mar-06	\$0.00	\$256.32	\$1,869.30	\$0.00	\$0.00	\$288.36	\$192.24	\$743.33	\$1,402.98	\$0.00	\$1,350.49	\$88.11			
Apr-06	\$0.00	\$236.64	\$1,869.30	\$0.00	\$0.00	\$266.22	\$177.48	\$686.26	\$1,402.98	\$0.00	\$1,246.80	\$81.35			
May-06	\$0.00	\$251.04	\$1,872.09	\$0.00	\$0.00	\$282.42	\$188.28	\$530.33	\$1,066.89	\$0.00	\$1,272.71	\$86.30			
Jun-06	\$0.00	\$280.32	\$2,112.03	\$0.00	\$0.00	\$315.36	\$210.24	\$487.06	\$1,021.95	\$0.00	\$1,394.59	\$96.36			
Jul-06	\$0.00	\$299.04	\$2,226.42	\$0.00	\$0.00	\$336.42	\$224.28	\$519.58	\$1,077.30	\$0.00	\$1,487.73	\$102.80			
Aug-06	\$0.00	\$313.44	\$2,388.24	\$0.00	\$0.00	\$352.62	\$235.08	\$544.60	\$1,155.60	\$0.00	\$1,559.37	\$107.75			
Sep-06	\$0.00	\$265.44	\$1,910.59	\$0.00	\$0.00	\$298.62	\$199.08	\$461.20	\$924.48	\$0.00	\$1,320.57	\$91.25			
Oct-06	\$0.00	\$249.12	\$1,910.59	\$0.00	\$0.00	\$280.26	\$186.84	\$432.85	\$924.48	\$0.00	\$1,239.37	\$85.64			
Nov-06	\$0.00	\$75.60	\$2,194.98	\$0.00	\$185.54	\$264.60	\$176.40	\$408.66	\$924.49	\$0.00	\$1,170.12	\$80.86			
Dec-06	\$0.00	\$0.00	\$2,617.84	\$0.00	\$324.76	\$314.28	\$209.52	\$485.39	\$1,038.83	\$0.00	\$1,389.82	\$96.03			
Jan-07	\$0.00	\$0.00	\$2,667.17	\$0.00	\$403.99	\$390.96	\$260.64	\$603.82	\$1,058.40	\$0.00	\$1,728.91	\$119.46			
Feb-07	\$0.00	\$0.00	\$2,429.03	\$0.00	\$437.10	\$374.22	\$249.48	\$577.96	\$963.90	\$0.00	\$1,654.89	\$114.35			
Mar-07	\$0.00	\$0.00	\$2,329.69	\$0.00	\$414.11	\$334.26	\$222.84	\$516.25	\$924.48	\$0.00	\$1,478.17	\$102.14			
Apr-07	\$0.00	\$0.00	\$2,329.69	\$0.00	\$390.03	\$314.82	\$209.88	\$486.22	\$924.48	\$0.00	\$1,392.21	\$96.20			
May-07	\$0.00	\$0.00	\$2,501.05	\$0.00	\$375.31	\$302.94	\$201.96	\$295.23	\$990.23	\$0.00	\$1,232.17	\$92.57			
Jun-07	\$0.00	\$0.00	\$2,445.28	\$0.00	\$403.41	\$325.62	\$217.08	\$215.27	\$966.94	\$0.00	\$1,260.88	\$99.50			
Jul-07	\$0.00	\$0.00	\$2,990.67	\$0.00	\$435.52	\$351.54	\$234.36	\$232.41	\$1,182.60	\$0.00	\$1,361.24	\$107.42			
Aug-07	\$0.00	\$0.00	\$2,816.55	\$0.00	\$412.78	\$333.18	\$222.12	\$220.27	\$1,113.75	\$0.00	\$1,290.15	\$101.81			
Sep-07	\$0.00	\$0.00	\$2,743.15	\$0.00	\$407.42	\$328.86	\$219.24	\$217.42	\$1,084.73	\$0.00	\$1,273.42	\$100.49			
Oct-07	\$0.00	\$0.00	\$2,608.30	\$0.00	\$343.20	\$277.02	\$184.68	\$183.14	\$1,031.40	\$0.00	\$1,072.69	\$84.65			
Nov-07	\$0.00	\$0.00	\$2,392.53	\$0.00	\$162.53	\$322.92	\$215.29	\$213.49	\$946.08	\$0.00	\$1,250.42	\$98.67			
Dec-07	\$0.00	\$0.00	\$2,393.22	\$0.00	\$0.00	\$364.50	\$243.00	\$240.98	\$946.35	\$0.00	\$1,411.43	\$111.38			
Jan-08	\$0.00	\$0.00	\$2,392.53	\$0.00	\$0.00	\$378.00	\$252.00	\$249.90	\$946.08	\$0.00	\$1,463.70	\$115.50			
Feb-08	\$0.00	\$0.00	\$2,392.53	\$0.00	\$0.00	\$352.62	\$235.08	\$233.12	\$946.08	\$0.00	\$1,365.43	\$107.75			
Mar-08	\$0.00	\$0.00	\$2,392.53	\$0.00	\$0.00	\$328.86	\$219.24	\$217.42	\$946.08	\$0.00	\$1,273.42	\$100.49			
Apr-08	\$0.00	\$0.00	\$2,392.53	\$0.00	\$0.00	\$291.06	\$194.04	\$192.43	\$946.08	\$0.00	\$1,127.05	\$88.94			
May-08	\$0.00	\$0.00	\$2,392.53	\$0.00	\$0.00	\$285.66	\$190.44	\$328.31	\$946.08	\$0.00	\$1,515.09	\$87.29			
Jun-08	\$0.00	\$0.00	\$2,751.69	\$0.00	\$0.00	\$302.94	\$201.96	\$449.36	\$1,088.10	\$0.00	\$1,903.48	\$92.57			

Unitil Energy Systems, Inc.
Overcharges by Rate Component
September 2004 through January 2011

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Customer Charge	Base Energy	Base Demand	Restructuring Surcharge	Rate Case Surcharge	System Benefits Energy Efficiency	System Benefits Low Income	Stranded Cost Energy	Stranded Cost Demand	FPPAC Under Recovery	External Delivery Charge	Consumption Tax	Default Service	Competitive Supply	Total
Jul-08	\$0.00	\$0.00	\$2,814.85	\$0.00	\$0.00	\$363.42	\$242.28	\$539.08	\$1,113.08	\$0.00	\$2,283.49	\$111.05			
Aug-08	\$0.00	\$0.00	\$2,528.07	\$0.00	\$0.00	\$326.16	\$217.44	\$483.81	\$999.68	\$0.00	\$2,049.37	\$99.66			
Sep-08	\$0.00	\$0.00	\$2,582.69	\$0.00	\$0.00	\$314.82	\$209.88	\$466.99	\$1,021.28	\$0.00	\$2,390.54	\$96.20			
Oct-08	\$0.00	\$0.00	\$2,251.88	\$0.00	\$0.00	\$287.28	\$221.45	\$426.14	\$890.47	\$0.00	\$2,432.31	\$87.79			
Nov-08	\$0.00	\$0.00	\$2,251.88	\$0.00	\$0.00	\$268.92	\$224.10	\$398.90	\$890.46	\$0.00	\$2,276.86	\$82.17			
Dec-08	\$0.00	\$0.00	\$2,251.88	\$0.00	\$0.00	\$335.88	\$279.90	\$498.22	\$890.46	\$0.00	\$2,843.79	\$102.63			
Jan-09	\$0.00	\$0.00	\$2,251.88	\$0.00	\$0.00	\$329.40	\$274.50	\$488.61	\$890.46	\$0.00	\$2,788.92	\$100.65			
Feb-09	\$0.00	\$0.00	\$2,251.88	\$0.00	\$0.00	\$314.82	\$262.35	\$466.99	\$890.46	\$0.00	\$2,665.48	\$96.20			
Mar-09	\$0.00	\$0.00	\$2,251.88	\$0.00	\$0.00	\$292.68	\$243.90	\$434.14	\$890.46	\$0.00	\$2,478.03	\$89.43			
Apr-09	\$0.00	\$0.00	\$2,251.88	\$0.00	\$0.00	\$293.22	\$244.35	\$434.95	\$890.46	\$0.00	\$2,482.60	\$89.60			
May-09	\$0.00	\$0.00	\$2,478.57	\$0.00	\$0.00	\$262.98	\$219.15	\$390.09	\$980.11	\$0.00	\$2,226.57	\$80.36			
Jun-09	\$0.00	\$0.00	\$2,493.93	\$0.00	\$0.00	\$280.80	\$234.00	\$416.52	\$986.18	\$0.00	\$2,377.44	\$85.80			
Jul-09	\$0.00	\$0.00	\$2,464.91	\$0.00	\$0.00	\$339.66	\$283.05	\$503.83	\$974.70	\$0.00	\$2,875.79	\$103.79			
Aug-09	\$0.00	\$0.00	\$2,835.33	\$0.00	\$0.00	\$334.80	\$279.00	\$358.09	\$808.80	\$0.00	\$2,720.35	\$102.30			
Sep-09	\$0.00	\$0.00	\$2,751.69	\$0.00	\$0.00	\$312.66	\$260.55	\$255.34	\$599.67	\$0.00	\$2,475.23	\$95.54			
Oct-09	\$0.00	\$0.00	\$2,285.68	\$0.00	\$0.00	\$293.76	\$244.80	\$239.91	\$498.11	\$0.00	\$2,325.60	\$89.76			
Nov-09	\$0.00	\$0.00	\$2,268.26	\$0.00	\$0.00	\$267.84	\$223.20	\$218.74	\$494.32	\$0.00	\$2,120.40	\$81.84			
Dec-09	\$0.00	\$0.00	\$2,268.26	\$0.00	\$0.00	\$293.76	\$244.80	\$239.91	\$494.32	\$0.00	\$2,325.60	\$89.76			
Jan-10	\$0.00	\$0.00	\$2,268.26	\$0.00	\$0.00	\$361.61	\$318.52	\$302.97	\$494.32	\$0.00	\$2,936.93	\$113.36			
Feb-10	\$0.00	\$0.00	\$2,268.26	\$0.00	\$0.00	\$256.50	\$307.80	\$251.37	\$494.32	\$0.00	\$2,436.75	\$94.05			
Mar-10	\$0.00	\$0.00	\$2,268.26	\$0.00	\$0.00	\$230.40	\$276.48	\$225.79	\$494.32	\$0.00	\$2,188.80	\$84.48			
Apr-10	\$0.00	\$0.00	\$2,268.26	\$0.00	\$0.00	\$257.40	\$308.88	\$252.25	\$494.32	\$0.00	\$2,445.30	\$94.38			
May-10	\$0.00	\$0.00	\$2,376.15	\$0.00	\$0.00	\$233.55	\$280.26	\$228.88	\$517.83	\$0.00	\$2,218.73	\$85.64			
Jun-10	\$0.00	\$0.00	\$2,859.23	\$0.00	\$0.00	\$257.40	\$308.88	\$252.25	\$623.10	\$0.00	\$2,445.30	\$94.38			
Jul-10	\$0.00	\$565.90	\$3,084.55	\$0.00	\$0.00	\$336.60	\$403.92	\$329.87	\$672.21	\$0.00	\$3,197.70	\$123.42			
Aug-10	\$0.00	\$835.71	\$2,927.51	\$0.00	\$0.00	\$286.20	\$343.44	\$161.92	\$366.54	\$0.00	\$3,013.06	\$104.94			
Sep-10	\$0.00	\$843.59	\$2,884.83	\$0.00	\$0.00	\$288.90	\$346.68	\$78.97	\$172.38	\$0.00	\$3,251.09	\$105.93			
Oct-10	\$0.00	\$687.22	\$2,511.00	\$0.00	\$0.00	\$235.35	\$282.42	\$64.33	\$150.04	\$0.00	\$2,648.47	\$86.30			
Nov-10	\$0.00	\$670.14	\$2,467.64	\$0.00	\$0.00	\$229.50	\$275.40	\$62.73	\$147.45	\$0.00	\$2,582.64	\$84.15			
Dec-10	\$0.00	\$812.05	\$2,467.64	\$0.00	\$0.00	\$278.10	\$333.72	\$76.02	\$147.45	\$0.00	\$3,129.55	\$101.97			
Jan-11	\$0.00	\$804.17	\$2,467.64	\$0.00	\$0.00	\$275.40	\$330.48	\$75.28	\$147.45	\$0.00	\$3,099.17	\$100.98			
Total	\$0.00	\$12,116.13	\$173,546.83	\$592.25	\$4,695.66	\$23,253.11	\$18,001.14	\$31,604.00	\$71,953.57	\$4,379.98	\$137,969.91	\$7,301.43	\$318,766.64	\$997,323.48	\$1,801,504.11

Unitil Energy Systems, Inc.
Refund Summary and Impacts

Table A
Refund Summary for Two Year Period February 2009 through January 2011

	Customer Charges	Distribution Charges	Other Delivery Charges	Supply Charges	Total
Amount Billed	\$ 2,613	\$ 129,880	\$ 196,730	\$ 849,284	\$ 1,178,508
Refund Amount	\$ -	\$ 64,940	\$ 98,365	\$ 424,642	\$ 587,948
Interest (apportioned based on refund amount)	\$ -	\$ 2,623	\$ 3,974	\$ 17,154	\$ 23,751
Refund Amount Including Interest	\$ -	\$ 67,564	\$ 102,339	\$ 441,797	\$ 611,699

Table B
Customer Impact - One Year Recovery

	Customer Charges	Distribution Charges	Other Delivery Charges	Supply Charges	Total
System Benefits Charge Incl. Interest			\$ 14,222		\$ 14,222
EDC/SCC and Non-G1 DS Incl. Interest			\$ 85,746	\$ 386,350	\$ 472,096
Annual kWh			1,204,561,455	800,376,389	
Rate Impact \$/kWh			\$ 0.00007	\$ 0.00048	\$ 0.00055
\$ Impact to Residential 600 kWh bill			\$ 0.04	\$ 0.29	\$ 0.33
% Impact to Residential 600 kWh bill of \$85.68			0.05%	0.34%	0.39%

Table C
Company Impact - Distribution Charges and Supply Charge Differences

	Customer Charges	Distribution Charges	Other Delivery Charges	Supply Charges	Total
Charge to Distribution	\$ -	\$ 67,564	\$ -	\$ 55,447	\$ 123,010

Table D
Impact as \$ of UES Annual Revenue

Component Breakdown	Interest	Total Including Interest	UES Annual Revenue	Charges as a % of Annual Rev.
Distribution Charges (Co. impact from Table C)	\$ 123,010	\$ 123,010	\$ 37,633,349	0.33%
Delivery Charges:				
System Benefits Charge Energy Efficiency	\$ 6,814	\$ 7,089	\$ 1,867,175	0.38%
System Benefits Charge Low Income	\$ 6,856	\$ 7,133	\$ 2,169,277	0.33%
Stranded Cost Charge (SCC)	\$ 19,750	\$ 20,548	\$ 4,455,731	0.46%
External Delivery Charge (EDC)	\$ 62,667	\$ 65,198	\$ 18,619,916	0.35%
Subtotal	\$ 96,087	\$ 99,968	\$ 27,112,100	0.37%
Consumption Tax	\$ 2,278	\$ 2,370		
	\$ 98,365	\$ 102,339		
Supply Charges (as a % of Non-G1 Revenue)	\$ 369,196	\$ 386,350	\$ 66,981,243	0.58%
Total Refund		\$ 611,699	\$ 131,726,691	0.46%

Unitil Energy Systems, Inc.
2 Year Refund Including Interest

	Beginning Balance (1)	Refund Amount (2)	Ending Balance (3)	Payment Date (4)	Interest (5)	Ending Balance Incl. Interest (6)	Customer Deposit Interest Rate (7)	Interest Rate Days (8)
Mar-09	\$ -	\$ 28,155	\$ 28,155	3/17/09	\$ 43	\$ 28,198	4.00%	31
Apr-09	\$ 28,198	\$ 25,814	\$ 54,012	4/15/09	\$ 110	\$ 54,122	3.25%	30
May-09	\$ 54,122	\$ 25,542	\$ 79,664	5/11/09	\$ 195	\$ 79,859	3.25%	31
Jun-09	\$ 79,859	\$ 23,491	\$ 103,350	6/16/09	\$ 243	\$ 103,592	3.25%	30
Jul-09	\$ 103,592	\$ 24,818	\$ 128,411	7/14/09	\$ 324	\$ 128,734	3.25%	31
Aug-09	\$ 128,734	\$ 26,227	\$ 154,961	8/11/09	\$ 402	\$ 155,363	3.25%	31
Sep-09	\$ 155,363	\$ 25,853	\$ 181,216	9/8/09	\$ 466	\$ 181,682	3.25%	30
Oct-09	\$ 181,682	\$ 23,947	\$ 205,629	10/13/09	\$ 540	\$ 206,169	3.25%	31
Nov-09	\$ 206,169	\$ 22,134	\$ 228,303	11/9/09	\$ 592	\$ 228,895	3.25%	30
Dec-09	\$ 228,895	\$ 20,406	\$ 249,301	12/14/09	\$ 663	\$ 249,964	3.25%	31
Jan-10	\$ 249,964	\$ 22,113	\$ 272,077	1/13/10	\$ 725	\$ 272,802	3.25%	31
Feb-10	\$ 272,802	\$ 27,200	\$ 300,002	2/8/10	\$ 729	\$ 300,731	3.25%	28
Mar-10	\$ 300,731	\$ 23,038	\$ 323,769	3/8/10	\$ 877	\$ 324,646	3.25%	31
Apr-10	\$ 324,646	\$ 20,975	\$ 345,621	4/6/10	\$ 912	\$ 346,533	3.25%	30
May-10	\$ 346,533	\$ 23,109	\$ 369,642	5/17/10	\$ 985	\$ 370,627	3.25%	31
Jun-10	\$ 370,627	\$ 21,355	\$ 391,983	6/14/10	\$ 1,020	\$ 393,003	3.25%	30
Jul-10	\$ 393,003	\$ 23,829	\$ 416,832	7/7/10	\$ 1,136	\$ 417,968	3.25%	31
Aug-10	\$ 417,968	\$ 30,930	\$ 448,898	8/10/10	\$ 1,212	\$ 450,109	3.25%	31
Sep-10	\$ 450,109	\$ 26,929	\$ 477,038	9/14/10	\$ 1,241	\$ 478,278	3.25%	30
Oct-10	\$ 478,278	\$ 27,040	\$ 505,318	10/18/10	\$ 1,351	\$ 506,670	3.25%	31
Nov-10	\$ 506,670	\$ 22,198	\$ 528,868	11/10/10	\$ 1,393	\$ 530,261	3.25%	30
Dec-10	\$ 530,261	\$ 21,667	\$ 551,927	12/7/10	\$ 1,510	\$ 553,437	3.25%	31
Jan-11	\$ 553,437	\$ 25,701	\$ 579,138	1/10/11	\$ 1,576	\$ 580,714	3.25%	31
Feb-11	\$ 580,714	\$ 25,477	\$ 606,191	2/7/11	\$ 1,495	\$ 607,687	3.25%	28
Mar-11	\$ 607,687		\$ 607,687		\$ 1,677	\$ 609,364	3.25%	31
Apr-11	\$ 609,364		\$ 609,364		\$ 1,628	\$ 610,992	3.25%	30
May-11	\$ 610,992		\$ 610,992		\$ 707	\$ 611,699	3.25%	13
Total		\$ 587,948			\$ 23,751	\$ 611,699		