

In accordance with the Commission's Order No. 25,579 in DE 13-079 issued on October 4, 2013, Unitil Energy Systems, Inc. ("UES or "the Company") has prepared the attached information regarding RGGI rebates.

Per the Order, the Commission directed UES to file the amount of RGGI rebates the Company has received from the State of New Hampshire, when the rebates were received, the interest rate on those monies that are held for the default service customers, the total amount, including interest, pending rebate to customers and a proposed tariff initiating the credit of the rebates to default service customers beginning December 1, 2013.

Attachment 1, Page 1, provides the amount of RGGI rebates the Company has received through August 2013. As shown, two rebates have been received in 2013: one in May for a total of (\$386,957) and one in August for a total of (\$430,321). Rebates are included as part of the Company's default service Power Supply reconciliation model and split between the Non-G1 and G1 classes based upon 2012 default service kWh sales. However, for ease of review and in order to determine interest on only the rebate amounts, only the rebates are presented on the attachment. Interest has been calculated on the RGGI rebates using the prime rate, the same rate used in the default service reconciliation models. As shown, the November 30, 2013 amount of RGGI rebates due to default service customers, including interest, is estimated to be (\$769,211) for the Non-G1 class and (\$59,053) for the G1 class.

Adding the Non-G1 class balance of (\$769,211) to the reconciliation already included in the December 2013-May 2014 default service period, equals (\$609,725). This amount, as well as the breakdown of it into each month, December 2013-May 2014, is shown on Attachment 1. These figures are also shown on Line 13 of Attachment 2, Page 1 of 3. Attachment 2, Page 1, provides a redline version of the Company's tariff showing the calculation of Non-G1 class default service charge. Compared to rates filed on September 27, 2013 in DE 13-079, the inclusion of the RGGI rebate with interest results in a rate decrease of (\$0.00215) per kWh for the Non-G1 class. As shown, for the period December 2013-May 2014, the total Non-G1 class fixed default service charge for the residential class is \$0.09556 per kWh. For the G2 and outdoor lighting classes, the total fixed default service charge for the same period is \$0.09016

per kWh. The Non-G1 class variable default services rates for the December 2013-May 2014 period are also shown on Attachment 2, Page 1.

For the G1 class, the November 2013 RGGI balance of (\$59,053), plus the reconciliation already included in the December 2013-May 2014 default service period, equals \$6,794. This total is presented on both Attachment 1 and Attachment 2, Page 2, Line 1. Page 2 of Attachment 2, provides a redline version of the Company's tariff showing the calculation of G1 class default service charge. Compared to rates filed on September 27, 2013 in DE 13-079, the inclusion of the RGGI rebate with interest results in a rate decrease of (\$0.00225) per kWh for the G1 class.

Due to the inclusion of the RGGI rebates, the low income discounts for effect December 2013-May 2014 have also changed compared to those originally filed. Page 3 of Attachment 2 presents a redline version of UES's tariff page 6, Low-Income Electric Assistance Program (LIEAP) Discounts for Eligible Customers, incorporating the default service rates for the residential class shown on Attachment 2, Page 1.

Lastly, UES presents Attachment 3, Pages 1 and 2 of 2, which provides typical bill impacts based upon the fixed default service rates shown on Attachment 2. Due to changes in the default service charge, residential customers on default service will see an increase of 16.3%, G2 class customers will see an increase of 13.2%, and outdoor lighting class customers will see an increase of 6.6% compared to current rates.

Unitil Energy Systems, Inc.
2013 RGGI Auction Proceeds to Rebate to Default Service Customers

Non-G1 Class	Actual <u>Jan-13</u>	Actual <u>Feb-13</u>	Actual <u>Mar-13</u>	Actual <u>Apr-13</u>	Actual <u>May-13</u>	Actual <u>Jun-13</u>	Actual <u>Jul-13</u>	Actual <u>Aug-13</u>	Estimate <u>Sep-13</u>	Estimate <u>Oct-13</u>	Estimate <u>Nov-13</u>
Beginning Balance	\$0	\$0	\$0	\$0	\$0	(\$359,863)	(\$360,825)	(\$361,821)	(\$763,011)	(\$765,050)	(\$767,161)
RGGI Auction Proceeds	\$0	\$0	\$0	\$0	(\$359,367) (1)	\$0	\$0	(\$399,640) (1)	\$0	\$0	\$0
End. Balance prior to interest	\$0	\$0	\$0	\$0	(\$359,367)	(\$359,863)	(\$360,825)	(\$761,461)	(\$763,011)	(\$765,050)	(\$767,161)
Average Balance	\$0	\$0	\$0	\$0	(\$179,684)	(\$359,863)	(\$360,825)	(\$561,641)	(\$763,011)	(\$765,050)	(\$767,161)
Interest rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
Interest	\$0	\$0	\$0	\$0	(\$496)	(\$961)	(\$996)	(\$1,550)	(\$2,038)	(\$2,112)	(\$2,049)
End. Balance including Interest	\$0	\$0	\$0	\$0	(\$359,863)	(\$360,825)	(\$361,821)	(\$763,011)	(\$765,050)	(\$767,161)	(\$769,211)

**RGGI Auction Proceeds Included in the Non-G1
Class Power Supply Charge**

	<u>Dec-13</u>	<u>Jan-14</u>	<u>Feb-14</u>	<u>Mar-14</u>	<u>Apr-14</u>	<u>May-14</u>	<u>Total</u>
kWh Purchases - Non-G1 class (2)	70,826,548	73,191,940	66,309,076	63,228,292	56,400,286	51,539,878	381,496,020
% of monthly kWh Purchases to Total	18.57%	19.19%	17.38%	16.57%	14.78%	13.51%	
RGGI Auction Proceeds allocated to each month	(\$142,808)	(\$147,577)	(\$133,699)	(\$127,487)	(\$113,720)	(\$103,920)	(\$769,211)
Reconciliation (3)	<u>\$29,609</u>	<u>\$30,598</u>	<u>\$27,721</u>	<u>\$26,433</u>	<u>\$23,578</u>	<u>\$21,546</u>	<u>\$159,486</u>
Total Reconciliation + RGGI Auction Proceeds	(\$113,198)	(\$116,979)	(\$105,978)	(\$101,054)	(\$90,142)	(\$82,373)	(\$609,725)

G1 Class	Actual <u>Jan-13</u>	Actual <u>Feb-13</u>	Actual <u>Mar-13</u>	Actual <u>Apr-13</u>	Actual <u>May-13</u>	Actual <u>Jun-13</u>	Actual <u>Jul-13</u>	Actual <u>Aug-13</u>	Estimate <u>Sep-13</u>	Estimate <u>Oct-13</u>	Estimate <u>Nov-13</u>
Beginning Balance	\$0	\$0	\$0	\$0	\$0	(\$27,627)	(\$27,701)	(\$27,777)	(\$58,577)	(\$58,734)	(\$58,896)
RGGI Auction Proceeds	\$0	\$0	\$0	\$0	(\$27,589) (1)	\$0	\$0	(\$30,681) (1)	\$0	\$0	\$0
End. Balance prior to interest	\$0	\$0	\$0	\$0	(\$27,589)	(\$27,627)	(\$27,701)	(\$58,458)	(\$58,577)	(\$58,734)	(\$58,896)
Average Balance	\$0	\$0	\$0	\$0	(\$13,795)	(\$27,627)	(\$27,701)	(\$43,118)	(\$58,577)	(\$58,734)	(\$58,896)
Interest rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
Interest	\$0	\$0	\$0	\$0	(\$38)	(\$74)	(\$76)	(\$119)	(\$156)	(\$162)	(\$157)
End. Balance including Interest	\$0	\$0	\$0	\$0	(\$27,627)	(\$27,701)	(\$27,777)	(\$58,577)	(\$58,734)	(\$58,896)	(\$59,053)

RGGI Auction Proceeds Included in the G1 Class Power Supply Charge	<u>Total Dec 2013- May 2014</u>
RGGI Auction Proceeds	(\$59,053)
Reconciliation (3)	<u>\$65,847</u>
Total Reconciliation + RGGI Auction Proceeds	\$6,794

(1) RGGI auction proceeds are included in UES's Power Supply Charge reconciliation model for the Non-G1 and G1 classes. RGGI auction proceeds are allocated to NonG1 and G1 based on 2012 DS kWh, as shown below:

NonG1 class 2012 DS kWh =	722,633,087	92.87%
G1 class 2012 DS kWh =	55,477,516	7.13%
Total 2012 DS kWh =	778,110,603	
Total RGGI Auction proceed received in May 2013 =	(\$386,957)	
allocated to Non-G1 class =	(\$359,367)	
allocated to G1 class =	(\$27,589)	
Total RGGI Auction proceed received in August 2013 =	(\$430,321)	
allocated to NonG1 class =	(\$399,640)	
allocated to G1 class =	(\$30,681)	

(2) November 30, 2013 estimated RGGI proceed auction balance allocated to each month on equal per kWh basis. The kWh purchases shown for the period December 2013-May 2014 are as included in DE 13-079, filed September 27, 2013 on Schedule LSM-1, Page 1.

(3) As presented in DE 13-079 filed September 27, 2013 on Schedule LSM-1, Page 1 for the Non G-1 class and Page 2 for the G1 class.

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Total
Power Supply Charge							
1 Reconciliation	\$24,679	\$31,297	\$28,765	\$24,301	\$26,067	\$23,170	\$158,278
2 Total Costs	<u>\$3,954,426</u>	<u>\$5,166,140</u>	<u>\$4,697,521</u>	<u>\$3,765,304</u>	<u>\$3,995,868</u>	<u>\$3,632,223</u>	<u>\$25,211,481</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$3,979,105	\$5,197,437	\$4,726,285	\$3,789,605	\$4,021,934	\$3,655,393	\$25,369,759
4 kWh Purchases	<u>62,224,566</u>	<u>78,910,903</u>	<u>72,526,040</u>	<u>61,271,735</u>	<u>65,723,899</u>	<u>58,420,926</u>	<u>399,078,069</u>
5 Total, Before Losses (L.3 / L.4)	\$0.06395	\$0.06586	\$0.06517	\$0.06185	\$0.06119	\$0.06257	\$0.06357
6 Losses	<u>6.40%</u>						
7 Total Retail Rate - Variable Power Supply Charge (L.5 * (1+L.6))	\$0.06804	\$0.07008	\$0.06934	\$0.06581	\$0.06511	\$0.06657	\$0.06764
8 Total Retail Rate - Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.06764
Renewable Portfolio Standard (RPS) Charge							
9 Reconciliation	\$41,867	\$53,094	\$48,798	\$41,226	\$44,222	\$39,308	\$268,515
10 Total Costs	<u>\$172,314</u>	<u>\$218,518</u>	<u>\$200,839</u>	<u>\$169,675</u>	<u>\$182,003</u>	<u>\$161,778</u>	<u>\$1,105,126</u>
11 Reconciliation plus Total Costs (L.9 + L.10)	\$214,181	\$271,612	\$249,637	\$210,901	\$226,224	\$201,086	\$1,373,641
12 kWh Purchases	<u>62,224,566</u>	<u>78,910,903</u>	<u>72,526,040</u>	<u>61,271,735</u>	<u>65,723,899</u>	<u>58,420,926</u>	<u>399,078,069</u>
13 Total, Before Losses (L.11 / L.12)	\$0.00344	\$0.00344	\$0.00344	\$0.00344	\$0.00344	\$0.00344	\$0.00344
14 Losses	<u>6.40%</u>						
15 Total Retail Rate - Variable RPS Charge (L.13 * (1+L.14))	\$0.00366	\$0.00366	\$0.00366	\$0.00366	\$0.00366	\$0.00366	\$0.00366
16 Total Retail Rate - Fixed RPS Charge (L.13 * (1+L.14))							\$0.00366
17 Total Retail Rate - Variable Default Service Charge (L.7 + L.15)	\$0.07170	\$0.07374	\$0.07300	\$0.06947	\$0.06877	\$0.07023	\$0.07130
18 Total Retail Rate - Fixed Default Service Charge (L.8 + L.16)							\$0.07130

Non-G1 Class Default Service:	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Total
Power Supply Charge							
1 Residential Class - Total Costs excl. Reconciliation & RGGI Rebate	\$4,513,302	\$6,072,070	\$5,186,614	\$3,076,519	\$2,245,902	\$1,896,266	\$22,990,672
2 kWh Purchases - Residential	<u>50,518,361</u>	<u>54,206,586</u>	<u>46,308,399</u>	<u>44,274,510</u>	<u>38,039,087</u>	<u>34,040,709</u>	<u>267,387,652</u>
3 Total, Before Losses (L.1 / L.2)	\$0.08934	\$0.11202	\$0.11200	\$0.06949	\$0.05904	\$0.05571	\$0.08598
4 Losses	<u>6.40%</u>						
5 Retail Rate - Residential Variable Power Supply Charge excl. Reconciliation & RGGI Rebate (L.3 * (1+L.4))	\$0.09506	\$0.11919	\$0.11917	\$0.07393	\$0.06282	\$0.05927	\$0.09149
6 Retail Rate - Residential Fixed Power Supply Charge excl. Reconciliation & RGGI Rebate (L.3 * (1+L.4))							\$0.09149
7 G2 and OL Class - Total Costs excl. Reconciliation & RGGI Rebate	\$1,781,837	\$2,111,688	\$2,120,703	\$1,259,618	\$1,038,545	\$919,683	\$9,232,075
8 kWh Purchases - G2 and OL	<u>20,308,186</u>	<u>18,985,354</u>	<u>20,000,677</u>	<u>18,953,782</u>	<u>18,361,200</u>	<u>17,499,168</u>	<u>114,108,368</u>
9 Total, Before Losses (L.7 / L.8)	\$0.08774	\$0.11123	\$0.10603	\$0.06646	\$0.05656	\$0.05256	\$0.08091
10 Losses	<u>6.40%</u>						
11 Retail Rate - G2 and OL Variable Power Supply Charge excl. Reconciliation & RGGI Rebate (L.9 * (1+L.10))	\$0.09336	\$0.11835	\$0.11282	\$0.07071	\$0.06018	\$0.05592	\$0.08608
12 Retail Rate - G2 and OL Fixed Power Supply Charge excl. Reconciliation & RGGI Rebate (L.9 * (1+L.10))							\$0.08608
13 Reconciliation + RGGI Rebate	(\$113,198)	(\$116,979)	(\$105,978)	(\$101,054)	(\$90,142)	(\$82,373)	(\$609,725)
14 kWh Purchases - Total Non-G1	<u>70,826,548</u>	<u>73,191,940</u>	<u>66,309,076</u>	<u>63,228,292</u>	<u>56,400,286</u>	<u>51,539,878</u>	<u>381,496,020</u>
15 Total, Before Losses (L.13 / L.14)	(\$0.00160)	(\$0.00160)	(\$0.00160)	(\$0.00160)	(\$0.00160)	(\$0.00160)	(\$0.00160)
16 Losses	<u>6.40%</u>						
17 Retail Rate - Variable Power Supply Charge Reconciliation + RGGI Rebate (L.15 * (1+L.16))	(\$0.00170)	(\$0.00170)	(\$0.00170)	(\$0.00170)	(\$0.00170)	(\$0.00170)	(\$0.00170)
18 Retail Rate - Fixed Power Supply Charge Reconciliation + RGGI Rebate (L.15 * (1+L.16))							(\$0.00170)
19 Total Retail Rate - Residential Variable Power Supply Charge (L.5 + L.17)	\$0.09336	\$0.11749	\$0.11747	\$0.07223	\$0.06112	\$0.05757	\$0.08978
20 Total Retail Rate - Residential Fixed Power Supply Charge (L.6 + L.18)							\$0.08978
21 Total Retail Rate - G2 and OL Variable Power Supply Charge (L.11 + L.17)	\$0.09165	\$0.11665	\$0.11112	\$0.06901	\$0.05848	\$0.05422	\$0.08438
22 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.12 + L.18)							\$0.08438

Renewable Portfolio Standard (RPS) Charge							
23 Reconciliation	\$50,231	\$51,909	\$47,027	\$44,843	\$40,000	\$36,553	\$270,563
24 Total Costs	<u>\$206,057</u>	<u>\$375,758</u>	<u>\$340,422</u>	<u>\$324,606</u>	<u>\$289,552</u>	<u>\$264,599</u>	<u>\$1,800,993</u>
25 Reconciliation plus Total Costs (L.23 + L.24)	\$256,288	\$427,667	\$387,450	\$369,448	\$329,552	\$301,152	\$2,071,556
26 kWh Purchases	<u>70,826,548</u>	<u>73,191,940</u>	<u>66,309,076</u>	<u>63,228,292</u>	<u>56,400,286</u>	<u>51,539,878</u>	<u>381,496,020</u>
27 Total, Before Losses (L.25 / L.26)	\$0.00362	\$0.00584	\$0.00584	\$0.00584	\$0.00584	\$0.00584	\$0.00543
28 Losses	<u>6.40%</u>						
29 Total Retail Rate - Variable RPS Charge (L.27 * (1+L.28))	\$0.00385	\$0.00622	\$0.00622	\$0.00622	\$0.00622	\$0.00622	\$0.00578
30 Total Retail Rate - Fixed RPS Charge (L.27 * (1+L.28))							\$0.00578

TOTAL DEFAULT SERVICE CHARGE							
31 Total Retail Rate - Residential Variable Default Service Charge (L.19 + L.29)	\$0.09721	\$0.12371	\$0.12369	\$0.07845	\$0.06734	\$0.06379	\$0.09556
32 Total Retail Rate - Residential Fixed Default Service Charge (L.20+L.30)							\$0.09556
33 Total Retail Rate - G2 and OL Variable Default Service Charge (L.21 + L.29)	\$0.09550	\$0.12287	\$0.11734	\$0.07523	\$0.06470	\$0.06044	\$0.09016
34 Total Retail Rate - G2 and OL Fixed Default Service Charge (L.22+L.30)							\$0.09016

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 Authorized by NHPUC Order No. 25,579 in Case No. DE 13-079, dated October 4, 2013

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CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:

	<u>Jun-13</u>	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>	<u>Total</u>	<u>Dec-13</u>	<u>Jan-14</u>	<u>Feb-14</u>	<u>Mar-14</u>	<u>Apr-14</u>	<u>May-14</u>	<u>Total</u>
Power Supply Charge														
1 Reconciliation + <i>RGGI Rebate</i>							\$73,964							\$6,794
2 Total Costs excl. wholesale supplier charge							<u>\$19,840</u>							<u>\$19,959</u>
3 Reconciliation <i>plus RGGI Rebate</i> plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							\$93,804							\$26,752
4 kWh Purchases							<u>31,745,734</u>							<u>27,446,464</u>
5 Total, Before Losses (L.3 / L.4)							\$0.00295							\$0.00097
6 Losses							<u>4.591%</u>							<u>4.591%</u>
7 Total Retail Rate - Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6))	\$0.00309	\$0.00309	\$0.00309	\$0.00309	\$0.00309	\$0.00309	\$0.00309	\$0.00102	\$0.00102	\$0.00102	\$0.00102	\$0.00102	\$0.00102	\$0.00102
8a Wholesale Supplier Charge	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET						
8b Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>						
8 Retail Rate - Wholesale Supplier Charge (L.8a * (1+L.8b))	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET						
9 Total Retail Rate - Power Supply Charge (L.7 + L. 8)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET						
Renewable Portfolio Standard (RPS) Charge														
10 Reconciliation	\$5,092	\$5,897	\$5,221	\$5,437	\$4,774	\$4,571	\$30,992	\$4,775	\$4,471	\$4,716	\$4,189	\$4,602	\$4,839	\$27,594
11 Total Costs	<u>\$14,679</u>	<u>\$17,001</u>	<u>\$15,051</u>	<u>\$15,675</u>	<u>\$13,762</u>	<u>\$13,178</u>	<u>\$89,346</u>	<u>\$14,039</u>	<u>\$23,197</u>	<u>\$24,467</u>	<u>\$21,731</u>	<u>\$23,876</u>	<u>\$25,106</u>	<u>\$132,416</u>
12 Reconciliation plus Total Costs (L.10+ L.11)	\$19,771	\$22,898	\$20,271	\$21,112	\$18,536	\$17,749	\$120,338	\$18,814	\$27,668	\$29,183	\$25,920	\$28,479	\$29,945	\$160,009
13 kWh Purchases	<u>5,215,691</u>	<u>6,040,651</u>	<u>5,347,637</u>	<u>5,569,522</u>	<u>4,889,866</u>	<u>4,682,367</u>	<u>31,745,734</u>	<u>4,749,849</u>	<u>4,447,554</u>	<u>4,691,089</u>	<u>4,166,497</u>	<u>4,577,841</u>	<u>4,813,635</u>	<u>27,446,464</u>
14 Total, Before Losses (L.12 / L.13)	\$0.00379	\$0.00379	\$0.00379	\$0.00379	\$0.00379	\$0.00379	\$0.00379	\$0.00396	\$0.00622	\$0.00622	\$0.00622	\$0.00622	\$0.00622	\$0.00622
15 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>						
16 Total Retail Rate - RPS Charge (L.14 * (1+L.15))	\$0.00396	\$0.00396	\$0.00396	\$0.00396	\$0.00396	\$0.00396	\$0.00396	\$0.00414	\$0.00651	\$0.00651	\$0.00651	\$0.00651	\$0.00651	\$0.00651
TOTAL DEFAULT SERVICE CHARGE														
17 Total Retail Rate - Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET						

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**SUMMARY OF LOW-INCOME
ELECTRIC ASSISTANCE PROGRAM DISCOUNTS**

Low-Income Electric Assistance Program (LI-EAP) Discounts for Eligible Customers

Tier	Percentage of Federal Poverty Guidelines	Discount (%)	Blocks	LI-EAP discount Delivery Only; Excludes Supply	LI-EAP discount Fixed Default Service Supply Only	LI-EAP discount Variable Default Service Supply Only											
				Dec 2013-May 2014 (1) Aug 14, 2013-Nov 2013 (1)	Aug 14, 2013-Nov 2013 (2)	Jun 13 (3)	Jul 13 (3)	Aug 13, 2013 (3)	Aug 14-31, 2013 (3)	Sep 13 (3)	Oct 13 (3)	Nov 13 (3)					
1 (4)	N/A	N/A															
2	151 - 175	8%	Customer Charge	(\$0.82)													
			First 250 kWh	(\$0.00466)	(\$0.00570)	(\$0.00502)	(\$0.00516)	(\$0.00511)	(\$0.00584)	(\$0.00556)	(\$0.00550)	(\$0.00562)					
			Next 500 kWh	(\$0.00506)	(\$0.00570)	(\$0.00502)	(\$0.00516)	(\$0.00511)	(\$0.00584)	(\$0.00556)	(\$0.00550)	(\$0.00562)					
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000					
3	126 - 150	20%	Customer Charge	(\$2.05)													
			First 250 kWh	(\$0.01165)	(\$0.01426)	(\$0.01291)	(\$0.01327)	(\$0.01314)	(\$0.01460)	(\$0.01389)	(\$0.01375)	(\$0.01405)					
			Next 500 kWh	(\$0.01265)	(\$0.01426)	(\$0.01291)	(\$0.01327)	(\$0.01314)	(\$0.01460)	(\$0.01389)	(\$0.01375)	(\$0.01405)					
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000					
4	101 - 125	36%	Customer Charge	(\$3.70)													
			First 250 kWh	(\$0.02096)	(\$0.02567)	(\$0.02366)	(\$0.02433)	(\$0.02409)	(\$0.02628)	(\$0.02501)	(\$0.02476)	(\$0.02528)					
			Next 500 kWh	(\$0.02276)	(\$0.02567)	(\$0.02366)	(\$0.02433)	(\$0.02409)	(\$0.02628)	(\$0.02501)	(\$0.02476)	(\$0.02528)					
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000					
5	76 - 100	53%	Customer Charge	(\$5.44)													
			First 250 kWh	(\$0.03086)	(\$0.03779)	(\$0.03442)	(\$0.03540)	(\$0.03504)	(\$0.03869)	(\$0.03682)	(\$0.03645)	(\$0.03722)					
			Next 500 kWh	(\$0.03351)	(\$0.03779)	(\$0.03442)	(\$0.03540)	(\$0.03504)	(\$0.03869)	(\$0.03682)	(\$0.03645)	(\$0.03722)					
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000					
6	0 - 75	77%	Customer Charge	(\$7.91)													
			First 250 kWh	(\$0.04484)	(\$0.05490)	(\$0.05019)	(\$0.05162)	(\$0.05110)	(\$0.05621)	(\$0.05349)	(\$0.05295)	(\$0.05408)					
			Next 500 kWh	(\$0.04869)	(\$0.05490)	(\$0.05019)	(\$0.05162)	(\$0.05110)	(\$0.05621)	(\$0.05349)	(\$0.05295)	(\$0.05408)					
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000					

Tier	Percentage of Federal Poverty Guidelines	Discount (%)	Blocks		Dec 2013-May 2014 (2)	Dec-13 (3)	Jan-14 (3)	Feb-14 (3)	Mar-14 (3)	Apr-14 (3)	May-14 (3)
					1 (4)	N/A	N/A				
2	151 - 175	8%	Customer Charge								
			First 250 kWh	(\$0.00764)	(\$0.00778)	(\$0.00990)	(\$0.00990)	(\$0.00628)	(\$0.00539)	(\$0.00510)	
			Next 500 kWh	(\$0.00764)	(\$0.00778)	(\$0.00990)	(\$0.00990)	(\$0.00628)	(\$0.00539)	(\$0.00510)	
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
3	126 - 150	20%	Customer Charge								
			First 250 kWh	(\$0.01911)	(\$0.01944)	(\$0.02474)	(\$0.02474)	(\$0.01569)	(\$0.01347)	(\$0.01276)	
			Next 500 kWh	(\$0.01911)	(\$0.01944)	(\$0.02474)	(\$0.02474)	(\$0.01569)	(\$0.01347)	(\$0.01276)	
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
4	101 - 125	36%	Customer Charge								
			First 250 kWh	(\$0.03440)	(\$0.03500)	(\$0.04454)	(\$0.04453)	(\$0.02824)	(\$0.02424)	(\$0.02296)	
			Next 500 kWh	(\$0.03440)	(\$0.03500)	(\$0.04454)	(\$0.04453)	(\$0.02824)	(\$0.02424)	(\$0.02296)	
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
5	76 - 100	53%	Customer Charge								
			First 250 kWh	(\$0.05065)	(\$0.05152)	(\$0.06557)	(\$0.06556)	(\$0.04158)	(\$0.03569)	(\$0.03381)	
			Next 500 kWh	(\$0.05065)	(\$0.05152)	(\$0.06557)	(\$0.06556)	(\$0.04158)	(\$0.03569)	(\$0.03381)	
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
6	0 - 75	77%	Customer Charge								
			First 250 kWh	(\$0.07358)	(\$0.07485)	(\$0.09526)	(\$0.09524)	(\$0.06041)	(\$0.05185)	(\$0.04912)	
			Next 500 kWh	(\$0.07358)	(\$0.07485)	(\$0.09526)	(\$0.09524)	(\$0.06041)	(\$0.05185)	(\$0.04912)	
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	

(1) Discount calculated using total utility charges from Page 4 (excluding the Electricity Consumption Tax) multiplied by the appropriate discount. These figures exclude default service and are applicable to customers choosing a Competitive Supplier or self-supply. Customers taking default service from the Company would receive these discounts plus the appropriate discount applicable to default service supply.
 (2) Discount calculated using Non-G1 class Fixed Default Service Rate multiplied by the appropriate discount. These figures exclude delivery.
 (3) Discount calculated using Non-G1 class Variable Default Service Rate, for the applicable month, multiplied by the appropriate discount. These figures exclude delivery.
 (4) Tier 1 was eliminated by Order No. 25,200 in DE 10-192 dated March 4, 2011.
 (5) Discounts temporarily increased effective August 14, 2013 for a 2-year period. At the end of the 2-year period the discounts will return to previous levels per Order No. 25-544 in DE 13-180.

Authorized by NHPUC Order No. 25-544 in Case No. DE 13-180, dated July 15, 2013
 Authorized by NHPUC Order No. 25,579 in Case No. DE 13-079, dated October 4, 2013

Unitil Energy Systems, Inc.
Typical Bill Impacts for Residential Rate Class based on Mean and Median Usage

Residential Rate D 650 kWh Bill - Mean Use*

	9/1/2013	12/1/2013					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill**</u>	<u>As Revised Bill**</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$10.27	\$10.27	\$0.00	\$10.27	\$10.27	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.03239	\$0.03239	\$0.00000	\$8.10	\$8.10	\$0.00	0.0%
Excess 250 kWh	\$0.03739	\$0.03739	\$0.00000	\$14.96	\$14.96	\$0.00	0.0%
External Delivery Charge	\$0.02006	\$0.02006	\$0.00000	\$13.04	\$13.04	\$0.00	0.0%
Stranded Cost Charge	\$0.00027	\$0.00027	\$0.00000	\$0.18	\$0.18	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.44	\$1.44	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.15	\$2.15	\$0.00	0.0%
Default Service Charge	<u>\$0.07130</u>	<u>\$0.09556</u>	<u>\$0.02426</u>	<u>\$46.35</u>	<u>\$62.11</u>	<u>\$15.77</u>	<u>16.3%</u>
First 250 kWh	\$0.12953	\$0.15379	\$0.02426				
Excess 250 kWh	\$0.13453	\$0.15879	\$0.02426				
Total Bill				\$96.46	\$112.23	\$15.77	16.3%

Residential Rate D 540 kWh Bill - Median Use*

	9/1/2013	12/1/2013					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill**</u>	<u>As Revised Bill**</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$10.27	\$10.27	\$0.00	\$10.27	\$10.27	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.03239	\$0.03239	\$0.00000	\$8.10	\$8.10	\$0.00	0.0%
Excess 250 kWh	\$0.03739	\$0.03739	\$0.00000	\$10.84	\$10.84	\$0.00	0.0%
External Delivery Charge	\$0.02006	\$0.02006	\$0.00000	\$10.83	\$10.83	\$0.00	0.0%
Stranded Cost Charge	\$0.00027	\$0.00027	\$0.00000	\$0.15	\$0.15	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.19	\$1.19	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$1.78	\$1.78	\$0.00	0.0%
Default Service Charge	<u>\$0.07130</u>	<u>\$0.09556</u>	<u>\$0.02426</u>	<u>\$38.50</u>	<u>\$51.60</u>	<u>\$13.10</u>	<u>16.0%</u>
First 250 kWh	\$0.12953	\$0.15379	\$0.02426				
Excess 250 kWh	\$0.13453	\$0.15879	\$0.02426				
Total Bill				\$81.67	\$94.77	\$13.10	16.0%

* Based on billing period April 2012 through March 2013.

** Comparison isolates the impact of changes to the Default Service Rate only. Impacts do not include the Electricity Consumption Tax.

Unitil Energy Systems, Inc.
Average Class Bill Impacts
Due to Proposed Default Service Rate Changes Effective December 1, 2013 *

(A) <u>Class of Service</u>	(B) <u>Annual Number of Customers (luminaires for Outdoor Lighting)</u>	(C) <u>Annual kWh Sales</u>	(D) <u>Annual kW / kVA Sales</u>	(E) <u>Proposed DSC Change \$</u>	(F) <u>Estimated Annual Revenue \$ Under Present Rates</u>	(G) <u>Estimated Annual Revenue \$ Under Proposed Rates</u>	(H) <u>Proposed Net Change Revenue \$</u>	(I) <u>% Change DSC Revenue</u>
Residential	763,694	480,638,599	n/a	\$11,660,292	\$71,639,403	\$83,299,696	\$11,660,292	16.3%
General Service	129,249	340,275,469	1,301,458	\$6,417,595	\$48,499,239	\$54,916,834	\$6,417,595	13.2%
Outdoor Lighting	115,819	8,988,739	n/a	\$169,528	\$2,559,078	\$2,728,606	\$169,528	6.6%
Total	1,008,762	829,902,807		\$18,247,415	\$122,697,720	\$140,945,135	\$18,247,415	14.9%

(B), (C), (D) Test year billing determinants in DE 10-055.

(E) Difference in proposed rate and current rate, times the billing determinants shown in Column (C).

(F) Based on current rates times billing determinants shown in Columns (B), (C) and (D).

(G) Sum of Columns (E) and (F)

(H) Column (G) minus Column (F)

(I) Column (H) divided by Column (F)

* Comparison isolates the impact of changes to the Default Service Rate only.