

Schedule KMA-1 Page 1 of 3 5 year recovery

UNITIL ENERGY SYSTEMS, INC. Hurricane Sandy (October 2012) Incremental Cost - Recovery Calculation of Increment to the Storm Recovery Adjustment Factor Effective May 1, 2013

Description	Amount			
Incremental Annual Recovery (Page 2)	\$	523,403		
Sales (kWh) - 12 months ending December 31, 2012	·	1,201,472,661		
Storm Recovery Adjustment Factor (Increment)*	\$	0.00043		

^{*} To be added to the current Storm Recovery Adjustment Factor of \$0.00178 per kWh.

UNITIL ENERGY SYSTEMS, INC. Hurricane Sandy (October 2012) - Recovery Schedule

	<u>Year</u> (A)	Beginning Balance With <u>Interest</u> (B)	Annual <u>Recovery</u> (C)		Ending Balance (D)	Ва	llance Subject to Interest (E)	Interest <u>Rate</u> (F)	Interest (G)	_	umulative <u>Interest</u> (H)
(1)	May 2013 - April 2014	\$ 2,357,832	\$ 523,403	\$	1,834,429	\$	2,096,130	4.52%	\$ 94,745	\$	94,745
(2)	May 2014 - April 2015	\$ 1,929,174	\$ 523,403	\$	1,405,770	\$	1,667,472	4.52%	\$ 75,370	\$	170,115
(3)	May 2015 - April 2016	\$ 1,481,140	\$ 523,403	\$	957,737	\$	1,219,438	4.52%	\$ 55,119	\$	225,233
(4)	May 2016 - April 2017	\$ 1,012,855	\$ 523,403	\$	489,452	\$	751,154	4.52%	\$ 33,952	\$	259,186
(5)	May 2017 - April 2018	\$ 523,404	\$ 523,403	. \$	0	\$	261,702	4.52%	\$ -	. \$	259,186
	Total Recovery		\$ 2,617,017						\$ 259,186		

Column

Notes

- Time period (A) (B) (C) (D) (E) (F) (G) (H)

- Time period
 Prior period Column (D) + Prior period Column (G)
 Annual Recovery
 Column (B) Column (C)
 (Column (B) + Column (D)) + 2
 UES' Cost of Debt net of deferred taxes
 Column (E) times Column (F)
 Prior Year Column (H) + Current Year Column (G)

UNITIL ENERGY SYSTEMS, INC. Hurricane Sandy (October 2012) Estimated Incremental Costs

	Month (A)	Beginning Balance (B)	Sandy <u>Charges</u> (C)		Ending Balance (F)	В	alance Subject to Interest (G)	Interest <u>Rate</u> (H)			Interest (I)	Balance (J)
(1) (2)	Oct - Dec 2012 Jan - Mar 2013	\$ 	\$ 2,310,089	\$	2,310,089 2,323,212	\$ \$	1,155,045 2,323,212	4.52 4.52	2%	•	13,123 25,893	\$ 2,323,212 2,349,105
(3)	Apr-13	\$ 2,349,105	 2,310,089	. \$	2,349,105	\$	2,349,105	4.57	2%	\$	8,727 47,743	2,357,832 2,357,832

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Rates for May 1, 2013 Storm Recovery Adjustment Factor Impacts do NOT include the Electricity Consumption Tax Impact on D Rate Customers

Average <u>kWh</u>	Total Bill Using Rates Effective 11/1/2012	Total Bill Using Rates <u>Proposed 5/1/2013</u>	Total <u>Difference</u>	% Total <u>Difference</u>
125	\$25.70	\$25.75	\$0.05	0.2%
250	\$41.13	\$41.23	\$0.11	0.3%
500	\$73.23	\$73.45	\$0.22	0.3%
600	\$86.07	\$86.33	\$0.26	0.3%
750	\$105.34	\$105.66	\$0.32	0.3%
1,000	\$137.44	\$137.87	\$0.43	0.3%
1,250	\$169.55	\$170.08	\$0.54	0.3%
1,500	\$201.65	\$202.30	\$0.65	0.3%
2,000	\$265.86	\$266.72	\$0.86	0.3%
3,500	\$458.49	\$460.00	\$1.51	0.3%
5,000	\$651.12	\$653.27	\$2.15	0.3%

		Rates - Effective 11/1/2012	Rates - Proposed 5/1/2013	Difference
Customer Cha	rge	\$10.27	\$10.27	\$0.00
		<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Ch	arge: First 250 kWh	\$0.02894	\$0.02894	\$0.00000
	Excess 250 kWh	\$0.03394	\$0.03394	\$0.00000
External Delive	ery Charge	\$0.01753	\$0.01753	\$0.00000
Stranded Cost	Charge	\$0.00009	\$0.00009	\$0.00000
Storm Recover	ry Adjustment Factor	\$0.00178	\$0.00221	\$0.00043
System Benefit	ts Charge	\$0.00330	\$0.00330	\$0.00000
Default Service	e Charge	\$0.07178	<u>\$0.07178</u>	\$0.00000
TOTAL	First 250 kWh	\$0.12342	\$0.12385	\$0.00043
	Excess 250 kWh	\$0.12842	\$0.12885	\$0.00043

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Rates for May 1, 2013 Storm Recovery Adjustment Factor Impacts do NOT include the Electricity Consumption Tax Impact on G2 Rate Customers

Load <u>Factor</u>	Average Monthly <u>kW</u>	Average Monthly <u>kWh</u>	Total Bill Using Rates Effective 11/1/2012	Total Bill Using Rates Proposed 5/1/2013	Total <u>Difference</u>	% Total <u>Difference</u>
20%	5	730	\$133.48	\$133.79	\$0.31	0.2%
20%	10	1,460	\$250.00	\$250.63	\$0.63	0.3%
20%	15	2,190	\$366.52	\$367.46	\$0.94	0.3%
20%	25	3,650	\$599.56	\$601.13	\$1.57	0.3%
20%	50	7,300	\$1,182.15	\$1,185.29	\$3.14	0.3%
20%	75	10,950	\$1,764.75	\$1,769.46	\$4.71	0.3%
20%	100	14,600	\$2,347.35	\$2,353.62	\$6.28	0.3%
20%	150	21,900	\$3,512.54	\$3,521.96	\$9.42	0.3%
36%	5	1,314	\$188.61	\$189.18	\$0.57	0.3%
36%	10	2,628	\$360.27	\$361.40	\$1.13	0.3%
36%	15	3,942	\$531.92	\$533.62	\$1.70	0.3%
36%	25	6,570	\$875.23	\$878.06	\$2.83	0.3%
36%	50	13,140	\$1,733.51	\$1,739.16	\$5.65	0.3%
36%	75	19,710	\$2,591.78	\$2,600.26	\$8.48	0.3%
36%	100	26,280	\$3,450.05	\$3,461.36	\$11.30	0.3%
36%	150	39,420	\$5,166.60	\$5,183.55	\$16.95	0.3%
50%		1.825	\$236.86	\$237.64	\$0.78	0.3%
50%	10	3,650	\$456.76	\$458.33	\$1.57	0.3%
50%	15	5,475	\$676.65	\$679.01	\$2.35	0.3%
50%	25	9,125	\$1,116.45	\$1,120.38	\$3.92	0.4%
50%	50	18,250	\$2,215.94	\$2,223.79	\$7.85	0.4%
50%	75	27,375	\$3,315.43	\$3,327.21	\$11.77	0.4%
50%	100	36,500	\$4,414.93	\$4,430.62	\$15.70	0.4%
50%	150	54,750	\$6,613.91	\$6,637.45	\$23.54	0.4%

	Rates - Effective 11/1/2012	Rates - Proposed 5/1/2013	Difference
Customer Charge	\$16.96	\$16.96	\$0.00
Distribution Charge	<u>All kW</u> \$9.50	<u>All kW</u> \$9.50	<u>All kW</u> \$0.00
Stranded Cost Charge TOTAL	\$0.02 \$9.52	\$0.02 \$9.52	\$0.00 \$0.00
	kWh	kWh	kWh
Distribution Charge	\$0.0000	\$0.00000	\$0.00000
External Delivery Charge	\$0.01753	\$0.01753	\$0.00000
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000
Storm Recovery Adj. Factor	\$0.00178	\$0.00221	\$0.00043
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	<u>\$0.07178</u>	<u>\$0.07178</u>	<u>\$0.00000</u>
TOTAL	\$0.09441	\$0.09484	\$0.00043

Unitil Energy Systems, Inc.

Typical Bill Impacts as a Result of Proposed Rates for May 1, 2013 Storm Recovery Adjustment Factor Impacts do NOT include the Electricity Consumption Tax Impact on G2 kWh Meter Rate Customers

Average Monthly <u>kWh</u>	Total Bill Using Rates Effective 11/1/2012	Total Bill Using Rates Proposed 5/1/2013	Total <u>Difference</u>	% Total <u>Difference</u>
15	\$14.71	\$14.72	\$0.01	0.0%
75	\$22.15	\$22.19	\$0.03	0.1%
150	\$31.46	\$31.52	\$0.06	0.2%
250	\$43.86	\$43.97	\$0.11	0.2%
350	\$56.27	\$56.42	\$0.15	0.3%
450	\$68.67	\$68.87	\$0.19	0.3%
550	\$81.08	\$81.31	\$0.24	0.3%
650	\$93.48	\$93.76	\$0.28	0.3%
750	\$105.89	\$106.21	\$0.32	0.3%
900	\$124.50	\$124.88	\$0.39	0.3%

	Rates - Effective 11/1/2012	Rates - Proposed 5/1/2013	Difference
kWh Meter Customer Charge	\$12.85	\$12.85	\$0.00
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.02957	\$0.02957	\$0.00000
External Delivery Charge	\$0.01753	\$0.01753	\$0.00000
Stranded Cost Charge	\$0.00009	\$0.0009	\$0.00000
Storm Recovery Adjustment Factor	\$0.00178	\$0.00221	\$0.00043
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	\$0.07178	<u>\$0.07178</u>	\$0.00000
TOTAL	\$0.12405	\$0.12448	\$0.00043

Unitil Energy Systems, Inc.

Typical Bill Impacts as a Result of Proposed Rates for May 1, 2013 Storm Recovery Adjustment Factor Impacts do NOT include the Electricity Consumption Tax Impact on G2 QRWH and SH Rate Customers

Average <u>kWh</u>	Total Bill Using Rates <u>Effective 11/1/2012</u>	Total Bill Using Rates <u>Proposed 5/1/2013</u>	Total <u>Difference</u>	% Total <u>Difference</u>
100	\$18.04	\$18.08	\$0.04	0.2%
200	\$30.32	\$30.41	\$0.09	0.3%
300	\$42.60	\$42.73	\$0.13	0.3%
400	\$54.88	\$55.05	\$0.17	0.3%
500	\$67.16	\$67.38	\$0.22	0.3%
750	\$97.86	\$98.18	\$0.32	0.3%
1,000	\$128.56	\$128.99	\$0.43	0.3%
1,500	\$189.96	\$190.61	\$0.65	0.3%
2,000	\$251.36	\$252.22	\$0.86	0.3%
2,500	\$312.76	\$313.84	\$1.07	0.3%

	Rates - Effective 11/1/2012	Rates - Proposed 5/1/2013	Difference
Customer Charge	\$5.76	\$5.76	\$0.00
	All kWh	<u>All kWh</u>	All kWh
Distribution Charge	\$0.02832	\$0.02832	\$0.00000
External Delivery Charge	\$0.01753	\$0.01753	\$0.00000
Stranded Cost Charge	\$0.00009	\$0.0009	\$0.00000
Storm Recovery Adjustment Factor	\$0.00178	\$0.00221	\$0.00043
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	<u>\$0.07178</u>	\$0.07178	\$0.00000
TOTAL	\$0.12280	\$0.12323	\$0.00043

Unitil Energy Systems, Inc.
Typical Bill Impacts as a Result of Proposed Rates for May 1, 2013 Storm Recovery Adjustment Factor
Impacts do NOT include the Electricity Consumption Tax
Impact on G1 Rate Customers

Load Factor	Average Monthly <u>kVa</u>	Average Monthly <u>kWh</u>	Total Bill Using Rates <u>Effective 11/1/2012</u>	Total Bill Using Rates <u>Proposed 5/1/2013</u>	Total <u>Difference</u>	% Total <u>Differen</u>
25.0%	200	36,500	\$4,349.12	\$4,364.81	\$15.69	0.4%
25.0%	400	73,000	\$8,608.70	\$8,640.09	\$31.39	0.4%
25.0%	600	109,500	\$12,868.29	\$12,915.38	\$47.08	0.4%
25.0%	800	146,000	\$17,127.88	\$17,190.66	\$62.78	0.4%
25.0%	1,000	182,500	\$21,387.46	\$21,465.94	\$78.47	0.4%
25.0%	1,500	273,750	\$32,036.43	\$32,154.14	\$117.71	0.4%
25.0%	2,000	365,000	\$42,685.40	\$42,842.35	\$156.95	0.4%
25.0%	2,500	456,250	\$53,334.36	\$53,530.55	\$196.19	0.4%
25.0%	3,000	547,500	\$63,983.33	\$64,218.76	\$235.43	0.4%
40.0%	200	58,400	\$6,132.07	\$6,157.18	\$25.11	0.4%
40.0%	400	116,800	\$12,174.61	\$12,224.83	\$50.22	0.4%
40.0%	600	175,200	\$18,217.15	\$18,292.48	\$75.34	0.4%
40.0%	800	233,600	\$24,259.68	\$24,360.13	\$100.45	0.4%
40.0%	1,000	292,000	\$30,302.22	\$30,427.78	\$125.56	0.4%
40.0%	1,500	438,000	\$45,408.57	\$45,596.91	\$188.34	0.4%
40.0%	2,000	584,000	\$60,514.92	\$60,766.04	\$251.12	0.4%
40.0%	2,500	730,000	\$75,621.26	\$75,935.16	\$313.90	0.4%
40.0%	3,000	876,000	\$90,727.61	\$91,104.29	\$376.68	0.4%
57.0%	200	83,220	\$8,152.75	\$8,188.53	\$35.78	0.4%
57.0%	400	166,440	\$16,215.97	\$16,287.53	\$71.57	0.4%
57.0%	600	249,660	\$24,279.18	\$24,386.54	\$107.35	0.4%
57.0%	800	332,880	\$32,342.40	\$32,485.54	\$143.14	0.4%
57.0%	1,000	416,100	\$40,405.62	\$40,584.54	\$178.92	0.4%
57.0%	1,500	624,150	\$60,563.66	\$60,832.05	\$268.38	0.4%
57.0%	2,000	832,200	\$80,721.71	\$81,079.55	\$357.85	0.4%
57.0%	2,500	1,040,250	\$100,879.75	\$101,327.06	\$447.31	0.4%
57.0%	3,000	1,248,300	\$121,037.79	\$121,574.56	\$536.77	0.4%
71.0%	200	103,660	\$9,816.84	\$9,861.41	\$44.57	0.5%
71.0%	400	207,320	\$19,544.14	\$19,633.29	\$89.15	0.5%
71.0%	600	310,980	\$29,271.45	\$29,405.17	\$133.72	0.5%
71.0%	800	414,640	\$38,998.75	\$39,177.05	\$178.30	0.5%
71.0%	1,000	518,300	\$48,726.06	\$48,948.93	\$222.87	0.5%
71.0%	1,500	777,450	\$73,044.33	\$73,378.63	\$334.30	0.5%
71.0%	2,000	1,036,600	\$97,362.59	\$97,808.33	\$445.74	0.5%
71.0%	2,500	1,295,750	\$121,680.86	\$122,238.03	\$557.17	0.5%
71.0%	3,000	1,554,900	\$145,999.12	\$146,667.73	\$668.61	0.5%

	Rates - Effective 11/1/2012	Rates - Proposed 5/1/2013	Difference
Customer Charge - Secondary	\$89.53	\$89.53	\$0.00
Distribution Charge Stranded Cost Charge TOTAL	<u>All kVA</u> \$6.42 <u>\$0.02</u> \$6.44	<u>All kVA</u> \$6.42 <u>\$0.02</u> \$6.44	All kVA \$0.00 \$0.00 \$0.00
Distribution Charge External Delivery Charge Stranded Cost Charge Storm Recovery Adjustment Factor System Benefits Charge Default Service Charge* TOTAL	All kWh \$0.00000 \$0.01753 \$0.00002 \$0.00178 \$0.00330 \$0.05878 \$0.08141	All kWh \$0.00000 \$0.01753 \$0.00002 \$0.00221 \$0.00330 \$0.05878 \$0.08184	All kWh \$0.00000 \$0.00000 \$0.00000 \$0.00043 \$0.00000 \$0.00000

^{*} Default Service Charges shown are based on the average of the DSC for November 2012 - January 2013.

Unitil Energy Systems, Inc. Typical Bill Impacts as a Result of Proposed Rates for May 1, 2013 Storm Recovery Adjustment Factor Impacts do NOT include the Electricity Consumption Tax Impact on OL Rate Customers* % Total Bill Total Bill Nominal Average Using Rates Using Rates Total Total Watts Type Monthly kWh Effective 11/1/2012 Proposed 5/1/2013 <u>Difference</u> Difference Lumens Mercury Vapor: 100 3,500 40 \$14.17 \$14.19 \$0.02 0.1% 2 7,000 \$18.91 0.2% 0.2% 175 ST 67 \$18.94 \$0.03 ST 95 \$23.42 \$23.46 \$0.04 250 11,000 4 400 20,000 ST 154 \$32.01 \$32.08 \$0.07 0.2% 1,000 60,000 ST 388 \$72.65 \$72.82 \$0.17 0.2% 6 250 11,000 FL 95 \$24.45 \$24.49 \$0.04 0.2% FI 400 20,000 154 \$33.33 \$33,40 \$0.07 0.2% \$68.67 0.2% 1.000 FL 388 \$68.84 \$0.17 8 60,000 РΒ 100 3,500 40 \$14.29 \$14.31 \$0.02 0.1% 10 7,000 РΒ \$18.13 \$18.16 0.2% High Pressure Sodium: 11 4,000 ST 21 \$12.59 \$12.60 0.1% 50 \$0.01 12 100 9,500 ST 43 \$16.17 \$16.19 \$0.02 0.1% 13 150 16,000 ST 60 \$17.83 \$17.85 \$0.03 0.1% 14 15 250 30,000 ST 101 \$25.12 \$25.17 \$0.04 0.2% ST 400 50,000 161 \$35.20 \$35.27 \$0.07 0.2% 16 1,000 ST 140,000 \$73.13 398 \$73.30 \$0.17 0.2% 17 150 16,000 FL 60 \$19.90 \$19.92 \$0.03 0.1% 18 30,000 FL 101 \$26.56 \$26.61 0.2% 250 \$0.04 19 400 50,000 FL 161 \$34.73 \$34.80 \$0.07 0.2% FL 20 1,000 140,000 398 \$73,45 \$73.62 \$0.17 0.2% 21 РΒ 4.000 21 0.1% 50 \$11.69 \$11.70 \$0.01 100 95,000 РΒ 43 \$0.02 \$15.13 \$15.15 0.1% Metal Halide: 23 8.800 175 ST 66 \$22.50 \$22.52 \$0.03 0.1% 24 13,500 \$26.50 \$26.54 \$0.04 0.1% 250 ST 92 25 ST 400 23,500 148 \$32.49 \$32.56 \$0.06 0.2% 26 175 8,800 FL 66 \$25.24 \$25.26 \$0.03 0.1% 27 250 13,500 FL 92 \$29.31 \$29.35 \$0.04 0.1% 28 400 23,500 FL 148 \$34.64 \$34.71 \$0.06 0.2% 29 PB \$21.37 175 8,800 66 \$21.39 \$0.03 0.1% 0.2% 30 250 13,500 PΒ 92 \$24.86 \$24.90 \$0.04 23,500 PB \$31.36 \$31.43 \$0.06 0.2% Luminaire Charges For Year Round Service: Rates - Effective 11/1/2012 Mercury Vapor Rate/Mo. Sodium Vapor Rate/Mo. Metal Halide Rate/Mo. Customer Charge \$0.00 \$10.39 \$10.61 \$16.26 2 \$12.58 12 \$12.11 24 25 \$17.81 All kWh \$14.44 3 13 \$12.16 \$18.51 Distribution Charge \$0.00000 \$17.46 14 \$15.58 26 \$19.00 External Delivery Charge \$0.01753 \$35.99 15 27 \$19.99 \$20.62 Stranded Cost Charge \$0.00009 6 \$15.47 16 \$35.53 28 \$20.66 Storm Recovery Adj. Factor System Benefits Charge \$0.00178 7 \$18.78 17 \$14.23 29 \$15.13 \$0.00330 18 30 \$16.17 8 \$32.01 \$17.02 Default Service Charge 19 \$0.07178 \$10.51 31 \$17.38 \$19.52 10 \$11.80 20 \$35.85 TOTAL \$0.09448 21 \$9.71 \$11.07 Rates - Proposed 5/1/2013 Mercury Vapor Rate/Mo. Sodium Vapor Rate/Mo. Metal Halide Rate/Mo. Customer Charge \$0.00 \$10.39 \$10.61 \$16.26 \$12.58 2 12 \$12.11 24 \$17.81 3 \$14.44 13 \$12.16 \$18.51 All kWh 25 Distribution Charge \$0.00000 \$17.46 14 \$15.58 26 \$19.00 External Delivery Charge \$0.01753 5 \$35.99 15 \$19.99 27 \$20.62 Stranded Cost Charge \$0.00009 6 \$15.47 16 \$35.53 28 \$20.66 Storm Recovery Adj. Factor \$0.00221 17 29 \$18.78 \$14.23 \$15.13 System Benefits Charge \$0.00330 8 \$32.01 18 \$17.02 \$16.17 30 Default Service Charge \$0.07178 \$10.51 19 \$19.52 \$17.38 10 \$11.80 20 \$35.85 TOTAL \$0.09491 21 \$9.71 22 \$11.07 Difference Mercury Vapor-Difference Metal Halide-Difference Sodium Vapor-Difference Customer Charge \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 12 \$0.00 \$0.00 25 26 27 All kWh 3 \$0.00 13 \$0.00 \$0.00 Distribution Charge \$0,00000 \$0.00 14 \$0.00 \$0.00 External Delivery Charge \$0.00000 \$0.00 15 \$0.00 \$0.00 Stranded Cost Charge \$0.00000 6 16 28 \$0.00 \$0.00 \$0.00 Storm Recovery Adj. Factor \$0.00043 \$0.00 17 \$0.00 29 \$0.00

System Benefits Charge

Default Service Charge

TOTAL

\$0.00000

\$0.00000

\$0.00043

Luminaire charges based on All-Night Service option.

8

9

10

\$0.00

\$0.00

\$0.00

18

19

20

21

\$0.00

\$0.00

\$0.00

\$0.00 \$0.00 30

31

\$0.00

\$0.00