

Schedule KMA-1
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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

|  | $\frac{\text { Year }}{(A)}$ |  | Beginning Balance With Interest <br> (B) |  | Annual Recovery <br> (C) |  | Ending Balance (D) |  | alance Subject to Interest (E) | Interest Rate (F) |  | Interest <br> (G) |  | umulative Interest <br> (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
(A)
Time period
(B)
Prior period Column (D) + Prior period Column (G)
(D)
Annual Recovery
(D)
Column (B) - Column (C)
(Folumn (B) + Column (D))
(GES' Cost of Debt net of deferred taxes
(G)
Column (E) times Column (F)
(H) Prior Year Column (H) + Current Year Column (G)

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

|  | $\frac{\text { Month }}{(A)}$ | Beginning Balance <br> (B) |  | Sandy Charges (C) |  | $\begin{aligned} & \begin{array}{l} \text { Ending } \\ \text { Balance } \end{array} \end{aligned}$ |  | lance Subject to interest <br> (G) | Interest $\frac{\text { Rate }}{(H)}$ |  | $\frac{\text { Interest }}{(I)}$ |  | $\frac{\text { Balance }}{(\mathrm{J})}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| (1) | Oct - Dec 2012 | \$ - | \$ | 2,310,089 | \$ | 2,310,089 | \$ | 1,155,045 | 4.52\% | \$ | 13,123 | \$ | 2,323,212 |
| (2) | Jan - Mar 2013 | \$ 2,323,212 | \$ | - | \$ | 2,323,212 | \$ | 2,323,212 | 4.52\% | \$ | 25,893 | \$ | 2,349,105 |
| (3) | Apr-13 | \$ 2,349,105 | \$ | - | \$ | 2,349,105 | \$ | 2,349,105 | 4.52\% |  | 8,727 | \$ | 2,357,832 |
|  |  |  |  | 2,310,089 |  |  |  |  |  | \$ | 47,743 | \$ | 2,357,832 |







| Unitil Energy Systems, Inc.Typical Bill Impacts as a Result of Proposed Rates for May 1,2013 Storm Recovery Adjustment FactorImpacts do NOT Include the Electricity Consumption TaxImpact on OL Rate Customers* |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Nominal Watts | Lumens | Type | Average Monthiy kWh | Total Bill Using Rates Effective 11/1/2012 | Total Bill <br> Using Rates <br> Proposed $5 / 1 / 2013$ | Total Difference | $\%$ Total Difference |
| Mercury Vapor: |  |  |  |  |  |  |  |  |
| 1 | 100 | 3,500 | ST | 40 | \$14.17 | \$14.19 | \$0.02 | 0.1\% |
| 2 | 175 | 7,000 | ST | 67 | \$18.91 | \$18.94 | \$0.03 | 0.2\% |
| 3 | 250 | 11,000 | ST | 95 | \$23.42 | \$23.46 | \$0.04 | 0.2\% |
| 4 | 400 | 20,000 | ST | 154 | \$32.01 | \$32.08 | \$0.07 | 0.2\% |
| 5 | 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\% |
| 7 | 400 | 20,000 | FL | 154 | \$33.33 | \$33.40 | \$0.07 | 0.2\% |
| 8 | 1,000 | 60,000 | FL | 388 | \$68.67 | \$68.84 | \$0.17 | 0.2\% |
| 9 | 100 | 3,500 | PB | 40 | \$14.29 | \$14.31 | \$0.02 | 0.1\% |
| 10 | 175 | 7,000 | PB | 67 | \$18.13 | \$18.16 | \$0.03 | 0.2\% |
| High Pressure Sodium: |  |  |  |  |  |  |  |  |
| 11 | 50 | 4,000 | ST | 21 | \$12.59 | \$12.60 | \$0.01 | 0.1\% |
| 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 | 250 | 30,000 | ST | 101 | \$25.12 | \$25.17 | \$0.04 | 0.2\% |
| 15 | 400 | 50,000 | ST | 161 | \$35.20 | \$35.27 | \$0.07 | 0.2\% |
| 16 | 1,000 | 140,000 | ST | 398 | \$73.13 | \$73.30 | \$0.17 | 0.2\% |
| 17 | 150 | 16,000 | FL | 60 | \$19.90 | \$19.92 | \$0.03 | 0.1\% |
| 18 | 250 | 30,000 | FL | 101 | \$26.56 | \$26.61 | \$0.04 | 0.2\% |
| 19 | 400 | 50,000 | FL | 161 | \$34.73 | \$34.80 | \$0.07 | 0.2\% |
| 20 | 1,000 | 140,000 | FL | 398 | \$73.45 | \$73.62 | \$0.17 | 0.2\% |
| 21 | 50 | 4,000 | PB | 21 | \$11.69 | \$11.70 | \$0.01 | 0.1\% |
| 22 | 100 | 95,000 | PB | 43 | \$15.13 | \$15.15 | \$0.02 | 0.1\% |
| Metal Halide: |  |  |  |  |  |  |  |  |
| 23 | 175 | 8,800 | ST | 66 | \$22.50 | \$22.52 | \$0.03 | 0.1\% |
| 24 | 250 | 13,500 | ST | 92 | \$26.50 | \$26.54 | \$0.04 | 0.1\% |
| 25 | 400 | 23,500 | ST | 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 | 175 | 8,800 | PB | 66 | \$21.37 | \$21.39 | \$0.03 | 0.1\% |
| 30 | 250 | 13,500 | PB | 92 | \$24.86 | \$24.90 | \$0.04 | 0.2\% |
| 31 | 400 | 23,500 | PB | 148 | \$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 Hallde RatelMo. |  |
| Customer Charge | \$0.00 |  |  | \$10.39 | 11 | \$10.61 | 23 | \$16.26 |
|  |  |  |  | \$12.58 | 12 | \$12.11 | 24 | \$17.81 |
|  | All kWh |  |  | \$14.44 | 13 | \$12.16 | 25 | \$18.51 |
| Distribution Charge | \$0.00000 |  |  | \$17.46 | 14 | \$15.58 | 26 | \$19.00 |
| Extemal Delivery Charge | \$0.01753 |  |  | \$35.99 | 15 | \$19.99 | 27 | \$20.62 |
| Stranded Cost Charge | \$0.00009 |  |  | \$15.47 | 16 | \$35.53 | 28 | \$20.66 |
| Storm Recovery Adj. Factor | \$0.00178 |  |  | \$18.78 | 17 | \$14.23 | 29 | \$15.13 |
| System Benefits Charge | \$0.00330 |  |  | \$32.01 | 18 | \$17.02 | 30 | \$16.17 |
| Default Service Charge | \$0.07178 |  |  | \$10.51 | 19 | \$19.52 | 31 | \$17.38 |
|  |  |  |  | \$11.80 | 20 | \$35.85 |  |  |
| total | \$0.09448 |  |  |  | 21 | \$9.71 |  |  |
|  |  |  |  |  | 22 | \$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 | 11 | \$10.61 | 23. | \$16.26 |
|  |  |  |  | \$12.58 | 12 | \$12.11 | 24. | \$17.81 |
|  | All kWh |  |  | \$14.44 | 13 | \$12.16 | 25 | \$18.51 |
| Distribution Charge | \$0.00000 |  |  | \$17.46 | 14 | \$15.58 | 26 | \$19.00 |
| External Delivery Charge | \$0.01753 |  |  | \$35.99 | 15 | \$19.99 | 27 | \$20.62 |
| Stranded Cost Charge | \$0.00009 |  |  | \$15.47 | 16 | \$35.53 | 28 | \$20.66 |
| Storm Recovery Adj. Factor | \$0.00221 |  |  | \$18.78 | 17 | \$14.23 | 29 | \$15.13 |
| System Benefits Charge | \$0.00330 |  |  | \$32.01 | 18 | \$17.02 | 30 | \$16.17 |
| Default Service Charge | \$0.07178 |  |  | \$10.51 | 19 | \$19.52 | 31 | \$17.38 |
|  |  |  |  | \$11.80 | 20 | \$35.85 |  |  |
| total | \$0.09491 |  |  |  | 21 | \$9.71 |  |  |
|  |  |  |  |  | 22 | \$11.07 |  |  |
|  | Difference | Mercury Vapor-Difference |  |  | Sodium Vapor-Difference |  | Metal Halide-Difference |  |
| Customer Charge | \$0.00 |  |  | \$0.00 | 11 | \$0.00 | 23 | \$0.00 |
|  |  |  |  | \$0.00 | 12 | \$0.00 | 24 | \$0.00 |
|  | All kWh |  |  | \$0.00 | 13 | \$0.00 | 25 | \$0.00 |
| Distribution Charge | \$0.00000 |  |  | \$0.00 | 14 | \$0.00 | 26 | \$0.00 |
| Extemal Delivery Charge | \$0.00000 |  |  | \$0.00 | 15 | \$0.00 | 27 | \$0.00 |
| Stranded Cost Charge | \$0.00000 |  |  | \$0.00 | 16 | \$0.00 | 28 | \$0.00 |
| Storm Recovery Adj. Factor | \$0.00043 |  |  | \$0.00 | 17 | \$0.00 | 29 | \$0.00 |
| System Benefits Charge | \$0.00000 |  |  | \$0.00 | 18 | \$0.00 | 30 | \$0.00 |
| Default Service Charge | \$0.00000 |  |  | \$0.00 | 19 | \$0.00 | 31 | \$0.00 |
|  |  |  |  | \$0.00 | 20 | \$0.00 |  |  |
| total | \$0.00043 |  |  |  | 21 | \$0.00 |  |  |
|  |  |  |  |  | 22 | \$0.00 |  |  |

