

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

Schedule UES-1
REDACTED
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	-- Delivery Revenue Breakout -- (10)	(11)	(12)	-- Amounts Customer Overpaid -- (13)	(14)	(15)	(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	\$16,070					\$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			

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Customer Billing Detail
September 2004 through January 2011

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	-- Delivery Revenue Breakout -- (10)	(11)	(12)	-- 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	OVERCHARGE \$1,801,504				\$ 1,152,493	\$ 163,597

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

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	(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

Schedule UES-1
REDACTED
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	(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	\$ 275	\$ 7,089	\$ 1,867,175	0.38%
System Benefits Charge Low Income	\$ 6,856	\$ 277	\$ 7,133	\$ 2,169,277	0.33%
Stranded Cost Charge (SCC)	\$ 19,750	\$ 798	\$ 20,548	\$ 4,455,731	0.46%
External Delivery Charge (EDC)	\$ 62,667	\$ 2,532	\$ 65,198	\$ 18,619,916	0.35%
Subtotal	\$ 96,087	\$ 3,882	\$ 99,968	\$ 27,112,100	0.37%
Consumption Tax	\$ 2,278	\$ 92	\$ 2,370		
	\$ 98,365	\$ 3,974	\$ 102,339		
Supply Charges (as a % of Non-G1 Revenue)	\$ 369,196	\$ 17,154	\$ 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		