

UNITIL ENERGY SYSTEMS. INC.
CALCULATION OF THE STRANDED COST CHARGE
Effective August 1, 2013

Uniform per kWh Charge

1. (Over)/under Recovery - Beginning Balance August 1, 2013	\$83,451	Page 3 of 6
2. Estimated Total Costs (August 2013 - July 2014)	\$245,764	Page 3 of 6
3. Estimated Interest (August 2013 - July 2014)	<u>\$1,194</u>	Page 3 of 6
4. Costs to be Recovered (L.1 + L.2 + L.3)	\$330,409	
5. Estimated Calendar Month Deliveries in kWh (August 2013 - July 2014) (1)	<u>1,235,002,846</u>	
6. Stranded Cost Charge (\$/kWh) (L.4 / L.5)	\$0.00027	

Development of Class Stranded Cost Charge

Class D, D - Controlled Off Peak Water Heating, G2 - kWh meter,
G2 - Quick Recovery Water Heating, G2 - Space Heating,
G2 Controlled Off Peak Water Heating, OL

7. Stranded Cost Charge (\$/kWh) (L.6)	\$0.00027
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Class G2 (2)

8. Estimated G2 Demand Revenue (August 2013 - July 2014)	\$74,837
9. Estimated G2 Deliveries in kW (August 2013 - July 2014)	<u>1,339,662</u>
10. Stranded Cost Charge (\$/kW) (L. 8 / L. 9)	\$0.06

11. G2 Energy Revenue (August 2013 - July 2014)	\$19,523
12. Estimated G2 Calendar Month Deliveries in kWh (August 2013 - July 2014) (1)	<u>349,480,570</u>
13. Stranded Cost Charge (\$/kWh) (L.11 / L.12)	\$0.00006

Class G1 (2)

14. Estimated G1 Demand Revenue (August 2013 - July 2014)	\$71,503
15. Estimated G1 Deliveries in kVA (August 2013 - July 2014)	<u>1,010,448</u>
16. Stranded Cost Charge (\$/kVA) (L. 14 / L. 15)	\$0.07

17. G1 Energy Revenue (August 2013 - July 2014)	\$25,396
18. Estimated G1 Calendar Month Deliveries in kWh (August 2013 - July 2014) (1)	<u>358,883,528</u>
19. Stranded Cost Charge (\$/kWh) (L.17 / L.18)	\$0.00007

(1) Schedule LSM-2, page 5.	Schedule LSM-1, page 4.	Schedule LSM-1, page 4.
Total Company	<u>G2 Demand</u>	<u>G1 Demand</u>
Aug 2013-Jul 2014 Billed kWh 1,234,707,290	Aug 2013-Jul 2014 Billed kWh 349,449,113	Aug 2013-Jul 2014 Billed kWh 358,807,471
- July 2013 Unbilled kWh (60,646,807)	- July 2013 Unbilled kWh (16,720,025)	- July 2013 Unbilled kWh (16,055,185)
+ July 2014 Unbilled kWh <u>60,942,363</u>	+ July 2014 Unbilled kWh <u>16,751,482</u>	+ July 2014 Unbilled kWh <u>16,131,242</u>
Calendar Month Deliveries 1,235,002,846	Calendar Month Deliveries 349,480,570	Calendar Month Deliveries 358,883,528

(2) Demand and energy calculated based on ratio of demand and energy revenue under current rates.

Calculation of Class G2 and G1 Demand and Energy Components

	Units (Aug 13 - Jul 14)	Current Rates	Revenue under current rates	% of Total	Revenue at Proposed Rates
G2 kW	1,339,662	\$0.02	\$26,793	79%	\$74,837
G2 kWh	349,480,570	\$0.00002	\$6,990	21%	\$19,523
Total			\$33,783	100%	\$94,360
G1 kVA	1,010,448	\$0.02	\$20,209	74%	\$71,503
G1 kWh	358,883,528	\$0.00002	\$7,178	26%	\$25,396
Total			\$27,387	100%	\$96,899

Unitil Energy Systems, Inc.
Reconciliation of Stranded Costs and Revenues

Schedule LSM-1
Page 2 of 6

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Beginning	Total Costs	Total Revenue	Ending Balance	Average	Interest Rate	Number of	Computed	Ending
		Balance			Before Interest	Monthly Balance		Days / Month	Interest	Balance with
					(a + b - c)	((a+d) / 2)				Interest
										(d + h)
Aug-11	Actual	(\$285,541)	\$14,119	\$27,459	(\$298,881)	(\$292,211)	3.25%	31	(\$807)	(\$299,688)
Sep-11	Actual	(\$299,688)	\$15,922	(\$3,098)	(\$280,667)	(\$290,177)	3.25%	30	(\$775)	(\$281,442)
Oct-11	Actual	(\$281,442)	\$23,511	(\$3,221)	(\$254,711)	(\$268,077)	3.25%	31	(\$740)	(\$255,451)
Nov-11	Actual	(\$255,451)	\$13,487	(\$2,935)	(\$239,028)	(\$247,239)	3.25%	30	(\$660)	(\$239,688)
Dec-11	Actual	(\$239,688)	\$14,291	(\$3,581)	(\$221,816)	(\$230,752)	3.25%	31	(\$637)	(\$222,453)
Jan-12	Actual	(\$222,453)	\$31,614	(\$3,705)	(\$187,135)	(\$204,794)	3.25%	31	(\$564)	(\$187,699)
Feb-12	Actual	(\$187,699)	\$31,049	(\$4,023)	(\$152,627)	(\$170,163)	3.25%	29	(\$438)	(\$153,065)
Mar-12	Actual	(\$153,065)	\$15,239	(\$3,988)	(\$133,838)	(\$143,452)	3.25%	31	(\$395)	(\$134,233)
Apr-12	Actual	(\$134,233)	\$15,719	(\$3,866)	(\$114,648)	(\$124,441)	3.25%	30	(\$332)	(\$114,980)
May-12	Actual	(\$114,980)	\$17,261	(\$3,852)	(\$93,866)	(\$104,423)	3.25%	31	(\$287)	(\$94,153)
Jun-12	Actual	(\$94,153)	\$18,106	(\$4,381)	(\$71,666)	(\$82,910)	3.25%	30	(\$221)	(\$71,887)
Jul-12	Actual	(\$71,887)	<u>\$2,173</u>	<u>(\$4,710)</u>	(\$65,005)	(\$68,446)	3.25%	31	<u>(\$188)</u>	(\$65,193)
Total Aug-11 to Jul-12			\$212,491	(\$13,901)					(\$6,044)	

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Beginning	Total Costs	Total Revenue	Ending Balance	Average	Interest Rate	Number of	Computed	Ending
		Balance			Before Interest	Monthly Balance		Days / Month	Interest	Balance with
					(a + b - c)	((a+d) / 2)				Interest
										(d + h)
Aug-12	Actual	(\$65,193)	\$14,923	\$5,075	(\$55,346)	(\$60,269)	3.25%	31	(\$166)	(\$55,512)
Sep-12	Actual	(\$55,512)	\$20,869	\$9,366	(\$44,009)	(\$49,760)	3.25%	30	(\$133)	(\$44,141)
Oct-12	Actual	(\$44,141)	\$13,232	\$8,307	(\$39,216)	(\$41,679)	3.25%	31	(\$115)	(\$39,331)
Nov-12	Actual	(\$39,331)	\$13,064	\$8,063	(\$34,329)	(\$36,830)	3.25%	30	(\$98)	(\$34,427)
Dec-12	Actual	(\$34,427)	\$14,136	\$9,083	(\$29,374)	(\$31,901)	3.25%	31	(\$88)	(\$29,462)
Jan-13	Actual	(\$29,462)	\$40,443	\$9,762	\$1,219	(\$14,122)	3.25%	31	(\$39)	\$1,180
Feb-13	Actual	\$1,180	\$43,976	\$8,911	\$36,245	\$18,712	3.25%	28	\$47	\$36,292
Mar-13	Actual	\$36,292	\$21,184	\$8,764	\$48,712	\$42,502	3.25%	31	\$117	\$48,829
Apr-13	Actual	\$48,829	\$21,559	\$7,827	\$62,561	\$55,695	3.25%	30	\$149	\$62,710
May-13	Estimate	\$62,710	\$15,852	\$8,116	\$70,446	\$66,578	3.25%	31	\$184	\$70,629
Jun-13	Estimate	\$70,629	\$15,852	\$9,272	\$77,210	\$73,920	3.25%	30	\$197	\$77,407
Jul-13	Estimate	\$77,407	<u>\$15,852</u>	<u>\$10,030</u>	\$83,230	\$80,318	3.25%	31	<u>\$222</u>	\$83,451
Total Aug-12 to Jul-13			\$250,942	\$102,575					\$278	

Unitil Energy Systems, Inc.
 Reconciliation of Stranded Costs and Revenues

Schedule LSM-1
 Page 3 of 6

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Beginning	Total Costs	Total Revenue	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Aug-13	Estimate	\$83,451	\$20,480	\$31,044	\$72,887	\$78,169	3.25%	31	\$216	\$73,103
Sep-13	Estimate	\$73,103	\$20,480	\$29,797	\$63,786	\$68,445	3.25%	30	\$183	\$63,969
Oct-13	Estimate	\$63,969	\$20,480	\$26,109	\$58,341	\$61,155	3.25%	31	\$169	\$58,510
Nov-13	Estimate	\$58,510	\$20,480	\$26,081	\$52,909	\$55,710	3.25%	30	\$149	\$53,058
Dec-13	Estimate	\$53,058	\$20,480	\$29,228	\$44,310	\$48,684	3.25%	31	\$134	\$44,445
Jan-14	Estimate	\$44,445	\$20,480	\$30,015	\$34,910	\$39,677	3.25%	31	\$110	\$35,020
Feb-14	Estimate	\$35,020	\$20,480	\$28,264	\$27,236	\$31,128	3.25%	28	\$78	\$27,313
Mar-14	Estimate	\$27,313	\$20,480	\$27,150	\$20,643	\$23,978	3.25%	31	\$66	\$20,710
Apr-14	Estimate	\$20,710	\$20,480	\$25,947	\$15,243	\$17,976	3.25%	30	\$48	\$15,291
May-14	Estimate	\$15,291	\$20,480	\$25,473	\$10,298	\$12,794	3.25%	31	\$35	\$10,333
Jun-14	Estimate	\$10,333	\$20,480	\$28,967	\$1,847	\$6,090	3.25%	30	\$16	\$1,863
Jul-14	Estimate	\$1,863	<u>\$20,480</u>	<u>\$31,319</u>	(\$8,976)	(\$3,556)	3.25%	31	<u>(\$10)</u>	(\$8,986)
Total Aug-13 to Jul-14			\$245,764	\$339,394					\$1,194	

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)												
		Total Billed kWh - all classes except G2 demand and G1 (1)				Unbilled kWh Proposed SCC Revenue (c * d)				Total Billed kWh - G2 demand (1)				Unbilled kWh Proposed SCC Revenue (h * i)				Total Billed kWh - G1 (1)				Unbilled kWh Proposed SCC Revenue (m * n)				Reversal of prior month unbilled (prior month, e + j + o)		Total Billed SCC Revenue (1)		Total Revenue (e + j + o + p + q)	
		G2 demand and G1 (1)	Unbilled Factor (2)	Unbilled kWh (a * b)	Proposed SCC	Revenue (c * d)	kWh - G2 demand (1)	Unbilled Factor (2)	Unbilled kWh (f * g)	Proposed SCC	Revenue (h * i)	kWh - G1 (1)	Unbilled Factor (2)	Unbilled kWh (k * l)	Proposed SCC	Revenue (m * n)	Reversal of prior month unbilled (prior month, e + j + o)	Total Billed SCC Revenue (1)	Total Revenue (e + j + o + p + q)												
Aug-11	Actual	50,292,551	48.88%	24,584,198	(\$0.00004)	(\$983)	32,744,314	51.15%	16,750,346	(\$0.00001)	(\$168)	32,551,263	57.04%	18,567,742	(\$0.00001)	(\$186)	(\$55,035)	\$83,831	\$27,459												
Sep-11	Actual	45,759,483	42.67%	19,526,105	(\$0.00004)	(\$781)	32,052,808	43.57%	13,966,671	(\$0.00001)	(\$140)	32,862,183	46.96%	15,433,085	(\$0.00001)	(\$154)	\$1,337	\$3,360	(\$3,098)												
Oct-11	Actual	36,519,422	58.88%	21,504,304	(\$0.00004)	(\$860)	27,117,388	55.20%	14,967,823	(\$0.00001)	(\$150)	30,091,217	55.25%	16,624,814	(\$0.00001)	(\$166)	\$1,075	(\$3,120)	(\$3,221)												
Nov-11	Actual	37,971,338	50.39%	19,135,288	(\$0.00004)	(\$765)	26,171,089	49.41%	12,930,147	(\$0.00001)	(\$129)	28,592,027	48.94%	13,992,836	(\$0.00001)	(\$140)	\$1,176	(\$3,077)	(\$2,935)												
Dec-11	Actual	41,399,573	60.36%	24,986,777	(\$0.00004)	(\$999)	25,809,661	56.95%	14,697,866	(\$0.00001)	(\$147)	27,618,147	55.09%	15,215,122	(\$0.00001)	(\$152)	\$1,035	(\$3,317)	(\$3,581)												
Jan-12	Actual	49,919,846	50.05%	24,984,889	(\$0.00004)	(\$999)	28,512,429	49.85%	14,213,871	(\$0.00001)	(\$142)	27,601,531	49.76%	13,734,309	(\$0.00001)	(\$137)	\$1,299	(\$3,724)	(\$3,705)												
Feb-12	Actual	45,712,692	44.80%	20,480,993	(\$0.00004)	(\$819)	28,100,736	47.13%	13,243,094	(\$0.00001)	(\$132)	28,727,521	48.09%	13,815,889	(\$0.00001)	(\$138)	\$1,279	(\$4,212)	(\$4,023)												
Mar-12	Actual	40,957,813	49.41%	20,236,636	(\$0.00004)	(\$809)	26,289,681	53.33%	14,019,599	(\$0.00001)	(\$140)	27,067,592	54.76%	14,822,729	(\$0.00001)	(\$148)	\$1,090	(\$3,980)	(\$3,988)												
Apr-12	Actual	37,458,070	48.61%	18,208,578	(\$0.00004)	(\$728)	26,578,773	49.42%	13,135,937	(\$0.00001)	(\$131)	28,315,972	48.58%	13,754,520	(\$0.00001)	(\$138)	\$1,098	(\$3,967)	(\$3,866)												
May-12	Actual	35,735,676	48.47%	17,320,987	(\$0.00004)	(\$693)	26,898,786	50.68%	13,632,409	(\$0.00001)	(\$136)	29,136,163	49.65%	14,465,424	(\$0.00001)	(\$145)	\$997	(\$3,876)	(\$3,852)												
Jun-12	Actual	37,198,632	65.68%	24,432,712	(\$0.00004)	(\$977)	27,843,185	59.34%	16,521,964	(\$0.00001)	(\$165)	29,950,789	50.26%	15,054,525	(\$0.00001)	(\$151)	\$974	(\$4,062)	(\$4,381)												
Jul-12	Actual	47,376,003	53.58%	25,383,686	(\$0.00004)	(\$1,015)	31,101,429	53.60%	16,670,274	(\$0.00001)	(\$167)	31,581,315	53.33%	16,843,368	(\$0.00001)	(\$168)	\$1,293	(\$4,652)	(\$4,710)												
Total Aug-11 to Jul-12		506,301,100		260,785,153		(\$10,431)	339,220,280		174,750,002		(\$1,748)	354,095,721		182,324,362		(\$1,823)	(\$42,384)	\$42,485	(\$13,901)												

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)												
		Total Billed kWh - all classes except G2 demand and G1 (1)				Unbilled kWh Proposed SCC Revenue (c * d)				Total Billed kWh - G2 demand (1)				Unbilled kWh Proposed SCC Revenue (h * i)				Total Billed kWh - G1 (1)				Unbilled kWh Proposed SCC Revenue (m * n)				Reversal of prior month unbilled (prior month, e + j + o)		Total Billed SCC Revenue (1)		Total Revenue (e + j + o + p + q)	
		G2 demand and G1 (1)	Unbilled Factor (2)	Unbilled kWh (a * b)	Proposed SCC	Revenue (c * d)	kWh - G2 demand (1)	Unbilled Factor (2)	Unbilled kWh (f * g)	Proposed SCC	Revenue (h * i)	kWh - G1 (1)	Unbilled Factor (2)	Unbilled kWh (k * l)	Proposed SCC	Revenue (m * n)	Reversal of prior month unbilled (prior month, e + j + o)	Total Billed SCC Revenue (1)	Total Revenue (e + j + o + p + q)												
Aug-12	Actual	51,099,158	43.48%	22,219,145	\$0.00009	\$2,000	33,118,744	47.08%	15,593,424	\$0.00002	\$312	30,099,962	53.87%	16,215,333	\$0.00002	\$324	\$1,350	\$1,089	\$5,075												
Sep-12	Actual	46,743,421	42.17%	19,713,188	\$0.00009	\$1,774	32,181,226	43.40%	13,967,900	\$0.00002	\$279	31,910,610	48.59%	15,505,641	\$0.00002	\$310	(\$2,636)	\$9,638	\$9,366												
Oct-12	Actual	35,161,302	58.12%	20,434,515	\$0.00009	\$1,839	26,390,930	57.39%	15,145,731	\$0.00002	\$303	29,120,861	57.21%	16,660,397	\$0.00002	\$333	(\$2,364)	\$8,195	\$8,307												
Nov-12	Actual	36,443,300	59.00%	21,500,914	\$0.00009	\$1,935	25,382,858	54.25%	13,770,487	\$0.00002	\$275	28,278,941	52.53%	14,855,213	\$0.00002	\$297	(\$2,475)	\$8,030	\$8,063												
Dec-12	Actual	46,044,785	51.35%	23,641,751	\$0.00009	\$2,128	28,473,756	49.89%	14,206,449	\$0.00002	\$284	28,958,170	49.28%	14,271,912	\$0.00002	\$285	(\$2,508)	\$8,893	\$9,083												
Jan-13	Actual	52,145,959	51.21%	26,703,122	\$0.00009	\$2,403	28,594,678	49.62%	14,189,419	\$0.00002	\$284	28,562,248	48.76%	13,926,230	\$0.00002	\$279	(\$2,697)	\$9,494	\$9,762												
Feb-13	Actual	49,545,622	45.07%	22,332,256	\$0.00009	\$2,010	29,266,416	46.78%	13,691,505	\$0.00002	\$316	29,591,234	47.61%	14,087,717	\$0.00002	\$282	(\$2,966)	\$9,311	\$9,911												
Mar-13	Actual	41,906,480	60.49%	25,350,887	\$0.00009	\$2,282	25,837,822	61.12%	15,791,322	\$0.00002	\$316	26,240,491	61.12%	16,037,422	\$0.00002	\$321	(\$2,565)	\$8,411	\$8,764												
Apr-13	Actual	40,059,537	51.12%	20,480,115	\$0.00009	\$1,843	26,182,747	57.55%	15,067,772	\$0.00002	\$301	27,384,446	57.55%	15,759,332	\$0.00002	\$315	(\$2,918)	\$8,285	\$7,827												
May-13	Estimate	37,043,920	49.28%	18,255,964	\$0.00009	\$1,643	26,912,206	49.21%	13,242,514	\$0.00002	\$265	29,929,837	49.21%	14,727,380	\$0.00002	\$295	(\$2,460)	\$8,373	\$8,116												
Jun-13	Estimate	38,996,350	60.97%	23,777,182	\$0.00009	\$2,140	28,021,408	48.86%	13,691,241	\$0.00002	\$274	30,847,228	48.86%	15,071,936	\$0.00002	\$301	(\$2,202)	\$8,759	\$9,272												
Jul-13	Estimate	44,051,651	63.47%	27,959,327	\$0.00009	\$2,516	33,116,437	50.49%	16,720,025	\$0.00002	\$334	31,799,625	50.49%	16,055,185	\$0.00002	\$321	(\$2,715)	\$9,573	\$10,030												
Total Aug-12 to Jul-13		519,241,485		272,368,365		\$24,513	343,479,228		175,077,790		\$3,502	352,723,654		183,173,698		\$3,663	(\$27,156)	\$98,053	\$102,575												

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)												
		Total Billed kWh - all classes except G2 demand and G1				Unbilled kWh Proposed SCC Revenue (c * d)				Total Billed kWh - G2 demand				Unbilled kWh Proposed SCC Revenue (h * i)				Total Billed kWh - G1				Unbilled kWh Proposed SCC Revenue (m * n)				Reversal of prior month unbilled (prior month, e + j + o)		Total Billed SCC Revenue		Total Revenue (e + j + o + p + q)	
		G2 demand and G1	Unbilled Factor	Unbilled kWh (a * b)	Proposed SCC	Revenue (c * d)	kWh - G2 demand	Unbilled Factor	Unbilled kWh (f * g)	Proposed SCC	Revenue (h * i)	kWh - G1	Unbilled Factor	Unbilled kWh (k * l)	Proposed SCC	Revenue (m * n)	Reversal of prior month unbilled (prior month, e + j + o)	Total Billed SCC Revenue	Total Revenue (e + j + o + p + q)												
Aug-13	Estimate	51,182,735	47.99%	24,561,391	\$0.00027	\$6,632	36,308,590	49.68%	18,037,921	\$0.00006	\$1,082	30,465,858	49.68%	15,135,282	\$0.00007	\$1,059	(\$3,172)	\$25,443	\$31,044												
Sep-13	Estimate	47,522,658	44.32%	21,062,419	\$0.00027	\$5,687	32,190,168	48.86%	15,728,095	\$0.00006	\$944	32,762,194	48.86%	16,007,587	\$0.00007	\$1,121	(\$8,773)	\$30,819	\$29,797												
Oct-13	Estimate	36,545,349	56.35%	20,593,287	\$0.00027	\$5,560	27,021,142	50.49%	13,642,596	\$0.00006	\$819	29,933,623	50.49%	15,113,067	\$0.00007	\$1,058	(\$7,751)	\$26,423	\$26,109												
Nov-13	Estimate	37,658,098	58.46%	22,013,302	\$0.00027	\$5,944	25,644,209	48.86%	12,529,744	\$0.00006	\$752	29,094,360	48.86%	14,215,485	\$0.00007	\$995	(\$7,437)	\$25,827	\$26,081												
Dec-13	Estimate	45,243,555	59.91%	27,107,482	\$0.00027	\$7,319	28,219,533	50.49%	14,247,647	\$0.00006	\$855	29,564,488	50.49%	14,926,696	\$0.00007	\$1,045	(\$7,690)	\$27,700	\$29,228												
Jan-14	Estimate	51,406,557	57.49%	29,555,290	\$0.00027	\$7,980	28,126,518	50.00%	14,063,259	\$0.00006	\$844	28,850,373	50.00%	14,425,187	\$0.00007	\$1,010	(\$9,219)	\$29,400	\$30,015												
Feb-14	Estimate	49,923,932	51.63%	25,774,772	\$0.00027	\$6,959	29,579,525	47.46%	14,037,741	\$0.00006	\$842	30,060,397	47.46%	14,265,951	\$0.00007	\$999	(\$9,833)	\$29,297	\$28,264												
Mar-14	Estimate	45,823,174	52.52%	24,068,315	\$0.00027	\$6,498	27,550,508	52.54%	14,475,691	\$0.00006	\$869	26,761,972	52.54%	14,061,375	\$0.00007	\$984	(\$8,800)	\$27,599	\$27,150												
Apr-14	Estimate	41,967,009	48.14%	20,200,958	\$0.00027	\$5,544	27,848,179	49.18%	13,695,826	\$0.00006	\$822	28,985,521	49.18%	14,255,174	\$0.00007	\$998	(\$8,351)	\$27,025	\$25,947												
May-14	Estimate	36,117,271	50.90%	18,382,862	\$0.00027	\$4,963	26,106,912	50.82%	13,267,447	\$0.00006	\$796	29,795,482	50.82%	15,141,966	\$0.00007	\$1,060	(\$7,274)	\$25,928	\$25,473												
Jun-14	Estimate	39,001,134	61.37%	23,936,051	\$0.00027	\$6,643	27,891,234	49.18%	13,717,000	\$0.00006	\$823	30,791,082	49.18%	15,143,155	\$0.00007	\$1,060	(\$6,819)	\$27,440	\$28,917												
Jul-14	Estimate	44,059,234	63.89%	28,147,534	\$0.00027	\$7,460	32,962,594	50.82%	16,751,482	\$0.00006	\$1,005	31,742,121	50.82%	16,131,242	\$0.00007	\$1,129	(\$8,346)	\$29,931	\$31,969												
Total Aug-13 to Jul-14		526,450,706		285,403,663		\$77,059	349,449,113		174,194,450		\$10,452	358,807,471		178,822,167		\$12,518	(\$93,466)	\$332,832	\$339,394												

(1) Actual Per billing system.

(2) Detail of Unbilled Factors shown on page 5.

Unitil Energy Systems, Inc.
Detail of Class Unbilled Factors

Schedule LSM-1
Page 5 of 6

Aug-11	49,827,956	24,357,092	48.88%	Aug-11	33,208,909	16,988,010	51.15%	Aug-11	32,551,263	18,567,742	57.04%
Sep-11	45,362,643	19,356,769	42.67%	Sep-11	32,449,648	14,139,590	43.57%	Sep-11	32,862,183	15,433,085	46.96%
Oct-11	36,211,307	21,322,871	58.88%	Oct-11	27,425,503	15,137,891	55.20%	Oct-11	30,091,217	16,624,814	55.25%
Nov-11	37,504,120	18,899,838	50.39%	Nov-11	26,638,307	13,160,982	49.41%	Nov-11	28,592,027	13,992,836	48.94%
Dec-11	40,848,903	24,654,419	60.36%	Dec-11	26,360,331	15,011,457	56.95%	Dec-11	27,618,147	15,215,122	55.09%
Jan-12	49,095,976	24,572,542	50.05%	Jan-12	29,336,299	14,624,583	49.85%	Jan-12	27,601,531	13,734,309	49.76%
Feb-12	44,908,182	20,120,543	44.80%	Feb-12	28,905,246	13,622,237	47.13%	Feb-12	28,727,521	13,815,889	48.09%
Mar-12	40,303,660	19,913,429	49.41%	Mar-12	26,943,834	14,368,442	53.33%	Mar-12	27,067,592	14,822,729	54.76%
Apr-12	37,025,958	17,998,526	48.61%	Apr-12	27,010,885	13,349,498	49.42%	Apr-12	28,315,972	13,754,520	48.58%
May-12	35,405,128	17,160,772	48.47%	May-12	27,229,334	13,799,932	50.68%	May-12	29,136,163	14,465,424	49.65%
Jun-12	36,890,670	24,230,437	65.68%	Jun-12	28,151,147	16,704,707	59.34%	Jun-12	29,950,789	15,054,525	50.26%
Jul-12	46,977,500	25,170,172	53.58%	Jul-12	31,499,932	16,883,870	53.60%	Jul-12	31,581,315	16,843,368	53.33%
Aug-12	50,638,547	22,018,860	43.48%	Aug-12	33,579,355	15,810,295	47.08%	Aug-12	30,099,962	16,215,333	53.87%
Sep-12	46,318,547	19,534,005	42.17%	Sep-12	32,606,100	14,152,312	43.40%	Sep-12	31,910,610	15,505,641	48.59%
Oct-12	34,873,773	20,267,413	58.12%	Oct-12	26,678,459	15,310,744	57.39%	Oct-12	29,120,861	16,660,397	57.21%
Nov-12	36,131,586	21,317,008	59.00%	Nov-12	25,694,572	13,939,595	54.25%	Nov-12	28,278,941	14,855,213	52.53%
Dec-12	45,419,402	23,320,647	51.35%	Dec-12	29,099,139	14,518,473	49.89%	Dec-12	28,958,170	14,271,912	49.28%
Jan-13	51,340,821	26,290,823	51.21%	Jan-13	29,399,816	14,588,949	49.62%	Jan-13	28,562,248	13,926,230	48.76%
Feb-13	48,632,420	21,920,639	45.07%	Feb-13	30,179,618	14,118,722	46.78%	Feb-13	29,591,234	14,087,717	47.61%
Mar-13	41,190,886	24,917,996	60.49%	Mar-13	26,553,416	16,228,672	61.12%	Mar-13	26,240,491	16,037,422	61.12%
Apr-13	39,470,170	20,178,806	51.12%	Apr-13	26,772,114	15,406,944	57.55%	Apr-13	27,384,446	15,759,332	57.55%

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Beginning Balance - SCC Customer Billing Adjustmen	Total Recover	Ending Balance Before Interest (a - b)	Average Monthly Balance ((a+c) / 2)	Interest Rate	Number of Days / Montr	Computed Interest	Ending Balance with Interest (c + g)
Jun-12	Actual	\$103,557.57		\$103,557.57	\$103,557.57	3.25%	30	\$275.87	\$103,833.44
Jul-12	Actual	\$103,833.44		\$103,833.44	\$103,833.44	3.25%	31	\$285.83	\$104,119.27
Aug-12	Actual	\$104,119.27		\$104,119.27	\$104,119.27	3.25%	31	\$286.61	\$104,405.88
Sep-12	Actual	\$104,405.88		\$104,405.88	\$104,405.88	3.25%	30	\$278.13	\$104,684.01
Oct-12	Actual	\$104,684.01		\$104,684.01	\$104,684.01	3.25%	31	\$288.17	\$104,972.18
Nov-12	Actual	\$104,972.18		\$104,972.18	\$104,972.18	3.25%	30	\$279.64	\$105,251.82
Dec-12	Actual	\$105,251.82		\$105,251.82	\$105,251.82	3.25%	31	\$289.73	\$105,541.55
Jan-13	Actual	\$105,541.55		\$105,541.55	\$105,541.55	3.25%	31	\$291.32	\$105,832.87
Feb-13	Actual	\$105,832.87		\$105,832.87	\$105,832.87	3.25%	28	\$263.86	\$106,096.73
Mar-13	Actual	\$106,096.73		\$106,096.73	\$106,096.73	3.25%	31	\$292.86	\$106,389.59
Apr-13	Actual	\$106,389.59		\$106,389.59	\$106,389.59	3.25%	30	\$284.19	\$106,673.78
May-13	Estimate	\$106,673.78		\$106,673.78	\$106,673.78	3.25%	31	\$294.45	\$106,968.23
Jun-13	Estimate	\$106,968.23		\$106,968.23	\$106,968.23	3.25%	30	\$285.74	\$107,253.97
Jul-13	Estimate	\$107,253.97		\$107,253.97	\$107,253.97	3.25%	31	\$296.05	\$107,550.02
Total Aug-12 to Jul-13								\$3,430.75	
Aug-13	Estimate	\$107,550.02	\$4,628.32	\$102,921.70	\$105,235.86	3.25%	31	\$290.48	\$103,212.18
Sep-13	Estimate	\$103,212.18	\$4,628.32	\$98,583.86	\$100,898.02	3.25%	30	\$269.52	\$98,853.38
Oct-13	Estimate	\$98,853.38	\$4,628.32	\$94,225.06	\$96,539.22	3.25%	31	\$266.47	\$94,491.53
Nov-13	Estimate	\$94,491.53	\$4,628.32	\$89,863.21	\$92,177.37	3.25%	30	\$246.23	\$90,109.44
Dec-13	Estimate	\$90,109.44	\$4,628.32	\$85,481.12	\$87,795.28	3.25%	31	\$242.34	\$85,723.46
Jan-14	Estimate	\$85,723.46	\$4,628.32	\$81,095.14	\$83,409.30	3.25%	31	\$230.23	\$81,325.37
Feb-14	Estimate	\$81,325.37	\$4,628.32	\$76,697.05	\$79,011.21	3.25%	28	\$196.99	\$76,894.04
Mar-14	Estimate	\$76,894.04	\$4,628.32	\$72,265.72	\$74,579.88	3.25%	31	\$205.86	\$72,471.58
Apr-14	Estimate	\$72,471.58	\$4,628.32	\$67,843.26	\$70,157.42	3.25%	30	\$187.41	\$68,030.67
May-14	Estimate	\$68,030.67	\$4,628.32	\$63,402.35	\$65,716.51	3.25%	31	\$181.40	\$63,583.75
Jun-14	Estimate	\$63,583.75	\$4,628.32	\$58,955.43	\$61,269.59	3.25%	30	\$163.67	\$59,119.10
Jul-14	Estimate	\$59,119.10	<u>\$4,628.32</u>	\$54,490.78	\$56,804.94	3.25%	31	<u>\$156.80</u>	\$54,647.58
Total Aug-13 to Jul-14			\$55,539.84					\$2,637.40	
Aug-14	Estimate	\$54,647.58	\$4,628.32	\$50,019.26	\$52,333.42	3.25%	31	\$144.45	\$50,163.71
Sep-14	Estimate	\$50,163.71	\$4,628.32	\$45,535.39	\$47,849.55	3.25%	30	\$127.82	\$45,663.21
Oct-14	Estimate	\$45,663.21	\$4,628.32	\$41,034.89	\$43,349.05	3.25%	31	\$119.66	\$41,154.55
Nov-14	Estimate	\$41,154.55	\$4,628.32	\$36,526.23	\$38,840.39	3.25%	30	\$103.75	\$36,629.98
Dec-14	Estimate	\$36,629.98	\$4,628.32	\$32,001.66	\$34,315.82	3.25%	31	\$94.72	\$32,096.38
Jan-15	Estimate	\$32,096.38	\$4,628.32	\$27,468.06	\$29,782.22	3.25%	31	\$82.21	\$27,550.27
Feb-15	Estimate	\$27,550.27	\$4,628.32	\$22,921.95	\$25,236.11	3.25%	28	\$62.92	\$22,984.87
Mar-15	Estimate	\$22,984.87	\$4,628.32	\$18,356.55	\$20,670.71	3.25%	31	\$57.06	\$18,413.61
Apr-15	Estimate	\$18,413.61	\$4,628.32	\$13,785.29	\$16,099.45	3.25%	30	\$43.01	\$13,828.30
May-15	Estimate	\$13,828.30	\$4,628.32	\$9,199.98	\$11,514.14	3.25%	31	\$31.78	\$9,231.76
Jun-15	Estimate	\$9,231.76	\$4,628.32	\$4,603.44	\$6,917.60	3.25%	30	\$18.48	\$4,621.92
Jul-15	Estimate	\$4,621.92	<u>\$4,628.32</u>	(\$6.40)	\$2,307.76	3.25%	31	<u>\$6.37</u>	(\$0.03)
Total Aug-14 to Jul-15			\$55,539.84					\$892.23	
Total Jun-12 to Jul-15			\$111,079.68					\$7,522.08	

UNITIL ENERGY SYSTEMS. INC.
CALCULATION OF THE EXTERNAL DELIVERY CHARGE
Effective August 1, 2013

1. (Over)/under Recovery - Beginning Balance August 1, 2013	\$430,245	Page 3 of 7
2. Estimated Total Costs (August 2013 - July 2014)	\$24,336,452	Page 3 of 7
3. Estimated Interest (August 2013 - July 2014)	<u>\$3,364</u>	Page 3 of 7
4. Costs to be Recovered (L.1 + L.2 + L.3)	\$24,770,061	L.1 + L.2 + L.3
5. Estimated Calendar Month Deliveries in kWh (August 2013 - July 2014) (1)	<u>1,235,002,846</u>	
6. External Delivery Charge (\$/kWh) (L. 4 / L. 5)	\$0.02006	

(1) Schedule LSM-2, page 5.

August 2013 - July 2014 Billed kWh	1,234,707,290
- July 2013 Unbilled kWh	(60,646,807)
+ July 2014 Unbilled kWh	<u>60,942,363</u>
Calendar Month Deliveries	1,235,002,846

Unitil Energy Systems, Inc.
 Reconciliation of External Delivery Costs and Revenues

Schedule LSM-2
 Page 2 of 7

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Beginning Balance	Total Costs	Total Revenue	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Aug-11	Actual	(\$754,530)	\$1,655,254	\$1,653,252	(\$752,529)	(\$753,529)	3.25%	31	(\$2,080)	(\$754,608)
Sep-11	Actual	(\$754,608)	\$1,561,169	\$1,474,800	(\$668,240)	(\$711,424)	3.25%	30	(\$1,900)	(\$670,140)
Oct-11	Actual	(\$670,140)	\$1,375,196	\$1,447,905	(\$742,849)	(\$706,495)	3.25%	31	(\$1,950)	(\$744,800)
Nov-11	Actual	(\$744,800)	\$1,348,315	\$1,267,640	(\$664,125)	(\$704,462)	3.25%	30	(\$1,882)	(\$666,007)
Dec-11	Actual	(\$666,007)	\$1,399,024	\$1,533,143	(\$800,127)	(\$733,067)	3.25%	31	(\$2,023)	(\$802,150)
Jan-12	Actual	(\$802,150)	\$1,549,777	\$1,539,606	(\$791,979)	(\$797,065)	3.25%	31	(\$2,194)	(\$794,173)
Feb-12	Actual	(\$794,173)	\$1,497,051	\$1,437,085	(\$734,207)	(\$764,190)	3.25%	29	(\$1,968)	(\$736,175)
Mar-12	Actual	(\$736,175)	\$1,466,978	\$1,418,154	(\$687,351)	(\$711,763)	3.25%	31	(\$1,959)	(\$689,310)
Apr-12	Actual	(\$689,310)	\$1,370,791	\$1,306,840	(\$625,359)	(\$657,335)	3.25%	30	(\$1,751)	(\$627,110)
May-12	Actual	(\$627,110)	\$1,439,369	\$1,362,085	(\$549,826)	(\$588,468)	3.25%	31	(\$1,620)	(\$551,446)
Jun-12	Actual	(\$551,446)	\$1,245,803	\$1,561,302	(\$866,944)	(\$709,195)	3.25%	30	(\$1,889)	(\$868,834)
Jul-12	Actual	(\$868,834)	<u>\$2,236,847</u>	<u>\$1,671,210</u>	(\$303,197)	(\$586,015)	3.25%	31	<u>(\$1,613)</u>	(\$304,810)
Total Aug-11 to Jul-12			\$18,145,574	\$17,673,023					(\$22,830)	

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Beginning Balance	Total Costs	Total Revenue	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Aug-12	Actual	(\$304,810)	\$2,241,339	\$1,889,025	\$47,505	(\$128,653)	3.25%	31	(\$354)	\$47,150
Sep-12	Actual	\$47,150	\$1,664,220	\$1,857,651	(\$146,280)	(\$49,565)	3.25%	30	(\$132)	(\$146,412)
Oct-12	Actual	(\$146,412)	\$1,547,772	\$1,642,780	(\$241,421)	(\$193,916)	3.25%	31	(\$534)	(\$241,954)
Nov-12	Actual	(\$241,954)	\$1,707,054	\$1,542,361	(\$77,261)	(\$159,608)	3.25%	30	(\$425)	(\$77,686)
Dec-12	Actual	(\$77,686)	\$1,563,565	\$1,848,849	(\$362,970)	(\$220,328)	3.25%	31	(\$607)	(\$363,577)
Jan-13	Actual	(\$363,577)	\$1,889,297	\$1,963,251	(\$437,531)	(\$400,554)	3.25%	31	(\$1,106)	(\$438,636)
Feb-13	Actual	(\$438,636)	\$1,661,267	\$1,818,093	(\$595,462)	(\$517,049)	3.25%	28	(\$1,289)	(\$596,752)
Mar-13	Actual	(\$596,752)	\$1,592,883	\$1,771,142	(\$775,011)	(\$685,881)	3.25%	31	(\$1,893)	(\$776,904)
Apr-13	Actual	(\$776,904)	\$1,484,114	\$1,538,784	(\$831,574)	(\$804,239)	3.25%	30	(\$2,148)	(\$833,723)
May-13	Estimate	(\$833,723)	\$1,735,126	\$1,556,074	(\$654,671)	(\$744,197)	3.25%	31	(\$2,054)	(\$656,725)
Jun-13	Estimate	(\$656,725)	\$2,527,407	\$1,825,059	\$45,622	(\$305,551)	3.25%	30	(\$816)	\$44,806
Jul-13	Estimate	\$44,806	<u>\$2,438,308</u>	<u>\$2,053,524</u>	\$429,590	\$237,198	3.25%	31	<u>\$655</u>	\$430,245
Total Aug-12 to Jul-13			\$22,052,351	\$21,306,593					(\$10,704)	

Unitil Energy Systems, Inc.
 Reconciliation of External Delivery Costs and Revenues

Schedule LSM-2
 Page 3 of 7

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Beginning	Total Costs	Total Revenue	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Aug-13	Estimate	\$430,245	\$2,463,847	\$2,308,054	\$586,038	\$508,141	3.25%	31	\$1,403	\$587,441
Sep-13	Estimate	\$587,441	\$1,957,722	\$2,157,570	\$387,593	\$487,517	3.25%	30	\$1,302	\$388,896
Oct-13	Estimate	\$388,896	\$1,801,487	\$1,805,176	\$385,207	\$387,051	3.25%	31	\$1,068	\$386,275
Nov-13	Estimate	\$386,275	\$1,852,200	\$1,841,274	\$397,201	\$391,738	3.25%	30	\$1,046	\$398,247
Dec-13	Estimate	\$398,247	\$2,062,169	\$2,217,569	\$242,847	\$320,547	3.25%	31	\$885	\$243,732
Jan-14	Estimate	\$243,732	\$1,988,862	\$2,209,742	\$22,851	\$133,291	3.25%	31	\$368	\$23,219
Feb-14	Estimate	\$23,219	\$2,006,832	\$2,118,665	(\$88,614)	(\$32,697)	3.25%	28	(\$82)	(\$88,696)
Mar-14	Estimate	(\$88,696)	\$1,881,276	\$1,979,678	(\$187,098)	(\$137,897)	3.25%	31	(\$381)	(\$187,478)
Apr-14	Estimate	(\$187,478)	\$1,698,786	\$1,892,724	(\$381,416)	(\$284,447)	3.25%	30	(\$760)	(\$382,175)
May-14	Estimate	(\$382,175)	\$1,901,643	\$1,818,512	(\$299,045)	(\$340,610)	3.25%	31	(\$940)	(\$299,985)
Jun-14	Estimate	(\$299,985)	\$2,327,403	\$2,078,585	(\$51,167)	(\$175,576)	3.25%	30	(\$469)	(\$51,636)
Jul-14	Estimate	(\$51,636)	<u>\$2,394,226</u>	<u>\$2,346,609</u>	(\$4,019)	(\$27,827)	3.25%	31	<u>(\$77)</u>	(\$4,096)
Total Aug-13 to Jul-14			\$24,336,452	\$24,774,157					\$3,364	

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Total Billed kWh (1)	Unbilled Factor (2)	Unbilled kWh (a * b)	Proposed EDC	Unbilled EDC Revenue (c * d)	Reversal of prior month unbilled	Total Billed EDC Revenue (1)	Total Revenue (e + f + g)
Aug-11	Actual	115,588,128	51.83%	59,912,844	\$0.01479	\$886,111	(\$1,073,440)	\$1,840,581	\$1,653,252
Sep-11	Actual	110,674,474	44.21%	48,929,444	\$0.01479	\$723,666	(\$886,111)	\$1,637,245	\$1,474,800
Oct-11	Actual	93,728,028	56.64%	53,085,576	\$0.01479	\$785,136	(\$723,666)	\$1,386,436	\$1,447,905
Nov-11	Actual	92,734,454	49.66%	46,053,656	\$0.01479	\$681,134	(\$785,136)	\$1,371,642	\$1,267,640
Dec-11	Actual	94,827,381	57.87%	54,880,998	\$0.01479	\$811,690	(\$681,134)	\$1,402,587	\$1,533,143
Jan-12	Actual	106,033,806	49.92%	52,931,434	\$0.01479	\$782,856	(\$811,690)	\$1,568,441	\$1,539,606
Feb-12	Actual	102,540,949	46.38%	47,558,669	\$0.01479	\$703,393	(\$782,856)	\$1,516,548	\$1,437,085
Mar-12	Actual	94,315,086	52.06%	49,104,600	\$0.01479	\$726,257	(\$703,393)	\$1,395,290	\$1,418,154
Apr-12	Actual	92,352,815	48.84%	45,102,544	\$0.01479	\$667,067	(\$726,257)	\$1,366,030	\$1,306,840
May-12	Actual	91,770,626	49.50%	45,426,128	\$0.01479	\$671,852	(\$667,067)	\$1,357,299	\$1,362,085
Jun-12	Actual	94,992,607	58.94%	55,989,668	\$0.01479	\$828,087	(\$671,852)	\$1,405,067	\$1,561,302
Jul-12	Actual	<u>110,058,748</u>	53.51%	<u>58,897,410</u>	\$0.01479	<u>\$871,093</u>	<u>(\$828,087)</u>	<u>\$1,628,205</u>	<u>\$1,671,210</u>
Total Aug-11 to Jul-12		1,199,617,101		617,872,970		\$9,138,341	(\$9,340,688)	\$17,875,370	\$17,673,023

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Total Billed kWh (1)	Unbilled Factor (2)	Unbilled kWh (a * b)	Proposed EDC	Unbilled EDC Revenue (c * d)	Reversal of prior month unbilled	Total Billed EDC Revenue (1)	Total Revenue (e + f + g)
Aug-12	Actual	114,317,863	47.28%	54,044,488	\$0.01753	\$947,400	(\$871,093)	\$1,812,717	\$1,889,025
Sep-12	Actual	110,835,257	44.38%	49,191,958	\$0.01753	\$862,335	(\$947,400)	\$1,942,716	\$1,857,651
Oct-12	Actual	90,673,094	57.61%	52,238,554	\$0.01753	\$915,742	(\$862,335)	\$1,589,373	\$1,642,780
Nov-12	Actual	90,105,099	55.61%	50,111,817	\$0.01753	\$878,460	(\$915,742)	\$1,579,643	\$1,542,361
Dec-12	Actual	103,476,711	50.36%	52,111,032	\$0.01753	\$913,506	(\$878,460)	\$1,813,803	\$1,848,849
Jan-13	Actual	109,302,885	50.14%	54,806,002	\$0.01753	\$960,749	(\$913,506)	\$1,916,008	\$1,963,251
Feb-13	Actual	108,403,272	46.24%	50,127,077	\$0.01753	\$878,728	(\$960,749)	\$1,900,114	\$1,818,093
Mar-13	Actual	93,984,792	60.84%	57,184,090	\$0.01753	\$1,002,437	(\$878,728)	\$1,647,432	\$1,771,142
Apr-13	Actual	93,626,731	54.84%	51,345,081	\$0.01753	\$900,079	(\$1,002,437)	\$1,641,142	\$1,538,784
May-13	Estimate	93,885,964	49.24%	46,225,444	\$0.01753	\$810,332	(\$900,079)	\$1,645,821	\$1,556,074
Jun-13	Estimate	97,864,985	53.62%	52,471,089	\$0.01753	\$919,818	(\$810,332)	\$1,715,573	\$1,825,059
Jul-13	Estimate	<u>108,967,713</u>	55.66%	<u>60,646,807</u>	\$0.01753	<u>\$1,063,139</u>	<u>(\$919,818)</u>	<u>\$1,910,204</u>	<u>\$2,053,524</u>
Total Aug-12 to Jul-13		1,215,444,367		630,503,439		\$11,052,725	(\$10,860,679)	\$21,114,547	\$21,306,593

(1) Actual per billing system
(2) Detail of Unbilled Factors for all classes shown on page 6.

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Total Billed kWh	Unbilled Factor	Unbilled kWh (a * b)	Proposed EDC	Unbilled EDC Revenue (c * d)	Reversal of prior month unbilled	Total Billed EDC Revenue	Total Revenue (e + f + g)
Aug-13	Estimate	117,957,182	48.96%	57,747,131	\$0.02006	\$1,158,407	(\$1,063,139)	\$2,212,785	\$2,308,054
Sep-13	Estimate	112,475,020	46.97%	52,827,920	\$0.02006	\$1,059,728	(\$1,158,407)	\$2,256,249	\$2,157,570
Oct-13	Estimate	93,500,115	52.74%	49,316,628	\$0.02006	\$989,292	(\$1,059,728)	\$1,875,612	\$1,805,176
Nov-13	Estimate	92,396,667	52.72%	48,708,312	\$0.02006	\$977,089	(\$989,292)	\$1,853,477	\$1,841,274
Dec-13	Estimate	103,027,577	54.58%	56,227,540	\$0.02006	\$1,127,924	(\$977,089)	\$2,066,733	\$2,217,569
Jan-14	Estimate	108,383,448	53.51%	58,000,723	\$0.02006	\$1,163,495	(\$1,127,924)	\$2,174,172	\$2,209,742
Feb-14	Estimate	109,563,855	49.33%	54,053,288	\$0.02006	\$1,084,309	(\$1,163,495)	\$2,197,851	\$2,118,665
Mar-14	Estimate	100,135,654	52.53%	52,605,482	\$0.02006	\$1,055,266	(\$1,084,309)	\$2,008,721	\$1,979,678
Apr-14	Estimate	98,800,708	48.74%	48,157,897	\$0.02006	\$966,047	(\$1,055,266)	\$1,981,942	\$1,892,724
May-14	Estimate	92,019,665	50.85%	46,791,860	\$0.02006	\$938,645	(\$966,047)	\$1,845,914	\$1,818,512
Jun-14	Estimate	97,683,449	53.98%	52,726,806	\$0.02006	\$1,057,700	(\$938,645)	\$1,959,530	\$2,078,585
Jul-14	Estimate	<u>108,763,949</u>	56.03%	<u>60,942,363</u>	\$0.02006	<u>\$1,222,504</u>	<u>(\$1,057,700)</u>	<u>\$2,181,805</u>	<u>\$2,346,609</u>
Total Aug-13 to Jul-14		1,234,707,290		638,105,950		\$12,800,405	(\$12,641,040)	\$24,614,792	\$24,774,157

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Aug-11	115,588,128	59,912,844	51.83%
Sep-11	110,674,474	48,929,444	44.21%
Oct-11	93,728,028	53,085,576	56.64%
Nov-11	92,734,454	46,053,656	49.66%
Dec-11	94,827,381	54,880,998	57.87%
Jan-12	106,033,806	52,931,434	49.92%
Feb-12	102,540,949	47,558,669	46.38%
Mar-12	94,315,086	49,104,600	52.06%
Apr-12	92,352,815	45,102,544	48.84%
May-12	91,770,626	45,426,128	49.50%
Jun-12	94,992,607	55,989,668	58.94%
Jul-12	110,058,748	58,897,410	53.51%
Aug-12	114,317,863	54,044,488	47.28%
Sep-12	110,835,257	49,191,958	44.38%
Oct-12	90,673,094	52,238,554	57.61%
Nov-12	90,105,099	50,111,817	55.61%
Dec-12	103,476,711	52,111,032	50.36%
Jan-13	109,302,885	54,806,002	50.14%
Feb-13	108,403,272	50,127,077	46.24%
Mar-13	93,984,792	57,184,090	60.84%
Apr-13	93,626,731	51,345,081	54.84%

		(a) Beginning Balance-EDC Customer Billing Adjustment	(b) Total Revenue	(c) Ending Balance Before Interest (a - b)	(d) Average Monthly Balance ((a+c) / 2)	(e) Interest Rate	(f) Number of Days / Month	(g) Computed Interest	(h) Ending Balance with Interest (c + g)
Jun-12	Actual	\$137,969.91		\$137,969.91	\$137,969.91	3.25%	30	\$367.54	\$138,337.45
Jul-12	Actual	\$138,337.45		\$138,337.45	\$138,337.45	3.25%	31	\$380.81	\$138,718.26
Aug-12	Actual	\$138,718.26		\$138,718.26	\$138,718.26	3.25%	31	\$381.85	\$139,100.11
Sep-12	Actual	\$139,100.11		\$139,100.11	\$139,100.11	3.25%	30	\$370.55	\$139,470.66
Oct-12	Actual	\$139,470.66		\$139,470.66	\$139,470.66	3.25%	31	\$383.93	\$139,854.59
Nov-12	Actual	\$139,854.59		\$139,854.59	\$139,854.59	3.25%	30	\$372.56	\$140,227.15
Dec-12	Actual	\$140,227.15		\$140,227.15	\$140,227.15	3.25%	31	\$386.01	\$140,613.16
Jan-13	Actual	\$140,613.16		\$140,613.16	\$140,613.16	3.25%	31	\$388.13	\$141,001.29
Feb-13	Actual	\$141,001.29		\$141,001.29	\$141,001.29	3.25%	28	\$351.54	\$141,352.83
Mar-13	Actual	\$141,352.83		\$141,352.83	\$141,352.83	3.25%	31	\$390.17	\$141,743.00
Apr-13	Actual	\$141,743.00		\$141,743.00	\$141,743.00	3.25%	30	\$378.63	\$142,121.63
May-13	Estimate	\$142,121.63		\$142,121.63	\$142,121.63	3.25%	31	\$392.29	\$142,513.92
Jun-13	Estimate	\$142,513.92		\$142,513.92	\$142,513.92	3.25%	30	\$380.69	\$142,894.61
Jul-13	Estimate	\$142,894.61		\$142,894.61	\$142,894.61	3.25%	31	\$394.43	\$143,289.04
Total Aug-12 to Jul-13								\$4,570.78	
Aug-13	Estimate	\$143,289.04	\$6,166.31	\$137,122.73	\$140,205.89	3.25%	31	\$387.01	\$137,509.74
Sep-13	Estimate	\$137,509.74	\$6,166.31	\$131,343.43	\$134,426.59	3.25%	30	\$359.08	\$131,702.51
Oct-13	Estimate	\$131,702.51	\$6,166.31	\$125,536.20	\$128,619.36	3.25%	31	\$355.02	\$125,891.22
Nov-13	Estimate	\$125,891.22	\$6,166.31	\$119,724.91	\$122,808.07	3.25%	30	\$328.05	\$120,052.96
Dec-13	Estimate	\$120,052.96	\$6,166.31	\$113,886.65	\$116,969.81	3.25%	31	\$322.87	\$114,209.52
Jan-14	Estimate	\$114,209.52	\$6,166.31	\$108,043.21	\$111,126.37	3.25%	31	\$306.74	\$108,349.95
Feb-14	Estimate	\$108,349.95	\$6,166.31	\$102,183.64	\$105,266.80	3.25%	28	\$262.45	\$102,446.09
Mar-14	Estimate	\$102,446.09	\$6,166.31	\$96,279.78	\$99,362.94	3.25%	31	\$274.27	\$96,554.05
Apr-14	Estimate	\$96,554.05	\$6,166.31	\$90,387.74	\$93,470.90	3.25%	30	\$249.68	\$90,637.42
May-14	Estimate	\$90,637.42	\$6,166.31	\$84,471.11	\$87,554.27	3.25%	31	\$241.67	\$84,712.78
Jun-14	Estimate	\$84,712.78	\$6,166.31	\$78,546.47	\$81,629.63	3.25%	30	\$218.05	\$78,764.52
Jul-14	Estimate	\$78,764.52	\$6,166.31	\$72,598.21	\$75,681.37	3.25%	31	\$208.90	\$72,807.11
Total Aug-13 to Jul-14			\$73,995.72					\$3,513.79	
Aug-14	Estimate	\$72,807.11	\$6,166.31	\$66,640.80	\$69,723.96	3.25%	31	\$192.46	\$66,833.26
Sep-14	Estimate	\$66,833.26	\$6,166.31	\$60,666.95	\$63,750.11	3.25%	30	\$170.29	\$60,837.24
Oct-14	Estimate	\$60,837.24	\$6,166.31	\$54,670.93	\$57,754.09	3.25%	31	\$159.42	\$54,830.35
Nov-14	Estimate	\$54,830.35	\$6,166.31	\$48,664.04	\$51,747.20	3.25%	30	\$138.23	\$48,802.27
Dec-14	Estimate	\$48,802.27	\$6,166.31	\$42,635.96	\$45,719.12	3.25%	31	\$126.20	\$42,762.16
Jan-15	Estimate	\$42,762.16	\$6,166.31	\$36,595.85	\$39,679.01	3.25%	31	\$109.52	\$36,705.37
Feb-15	Estimate	\$36,705.37	\$6,166.31	\$30,539.06	\$33,622.22	3.25%	28	\$83.83	\$30,622.89
Mar-15	Estimate	\$30,622.89	\$6,166.31	\$24,456.58	\$27,539.74	3.25%	31	\$76.02	\$24,532.60
Apr-15	Estimate	\$24,532.60	\$6,166.31	\$18,366.29	\$21,449.45	3.25%	30	\$57.30	\$18,423.59
May-15	Estimate	\$18,423.59	\$6,166.31	\$12,257.28	\$15,340.44	3.25%	31	\$42.34	\$12,299.62
Jun-15	Estimate	\$12,299.62	\$6,166.31	\$6,133.31	\$9,216.47	3.25%	30	\$24.62	\$6,157.93
Jul-15	Estimate	\$6,157.93	\$6,166.31	(\$8.38)	\$3,074.78	3.25%	31	\$8.49	\$0.11
Total Aug-14 to Jul-15			\$73,995.72					\$1,188.72	
Total Jun-12 to Jul-15			\$147,991.44					\$10,021.64	

(I)

CALCULATION OF THE STRANDED COST CHARGE

Uniform per kWh Charge

1- (Over)/under Recovery - Beginning Balance August 1, 2012	(\$59,251)
2- Estimated Total Costs (August 2012 - July 2013)	\$173,652
3- Estimated Interest (August 2012 - July 2013)	(\$1,014)
4- Costs to be Recovered (L.1 + L.2 + L.3)	\$113,387
5- Estimated Calendar Month Deliveries in kWh (August 2012 - July 2013)	1,222,406,844
6- Stranded Cost Charge (\$/kWh) (L.4 / L.5)	\$0.00009
Class D, D - Controlled Off Peak Water Heating, G2 - kWh meter, G2 - Quick Recovery Water Heating, G2 - Space Heating, G2 - Controlled Off Peak Water Heating, OL	
7- Stranded Cost Charge (\$/kWh) (L.6)	\$0.00009
<u>Class G2 (1)</u>	
8- Estimated G2 Demand Revenue (August 2012 - July 2013)	\$24,620
9- Estimated G2 Deliveries in kW (August 2012 - July 2013)	1,347,415
10- Stranded Cost Charge (\$/kW) (L. 8 / L. 9)	\$0.02
11- G2 Energy Revenue (August 2012 - July 2013)	\$6,271
12- Estimated G2 Calendar Month Deliveries in kWh (August 2012 - July 2013)	343,234,504
13- Stranded Cost Charge (\$/kWh) (L.11 / L.12)	\$0.00002
<u>Class G1 (1)</u>	
14- Estimated G1 Demand Revenue (August 2012 - July 2013)	\$23,760
15- Estimated G1 Deliveries in kVA (August 2012 - July 2013)	1,009,743
16- Stranded Cost Charge (\$/kVA) (L. 14 / L. 15)	\$0.02
17- G1 Energy Revenue (August 2012 - July 2013)	\$8,423
18- Estimated G1 Calendar Month Deliveries in kWh (August 2012 - July 2013)	357,589,078
19- Stranded Cost Charge (\$/kWh) (L.17 / L.18)	\$0.00002

~~(1) Demand and energy calculated based on ratio of demand and energy revenue under current rates.~~

Authorized by NHPUC Order No. 25,396 in Case No. DE 12-171, dated July 20, 2012

Uniform per kWh Charge

1. (Over)/under Recovery - Beginning Balance August 1, 2013	\$83,451
2. Estimated Total Costs (August 2013 - July 2014)	\$245,764
3. Estimated Interest (August 2013 - July 2014)	<u>\$1,194</u>
4. Costs to be Recovered (L.1 + L.2 + L.3)	\$330,409
5. Estimated Calendar Month Deliveries in kWh (August 2013 - July 2014)	<u>1,235,002,846</u>
6. Stranded Cost Charge (\$/kWh) (L.4 / L.5)	\$0.00027
Class D, D - Controlled Off Peak Water Heating, G2 - kWh meter, G2 - Quick Recovery Water Heating, G2 - Space Heating, G2 - Controlled Off Peak Water Heating, OL	
7. Stranded Cost Charge (\$/kWh) (L.6)	\$0.00027
<u>Class G2 (1)</u>	
8. Estimated G2 Demand Revenue (August 2013 - July 2014)	\$74,837
9. Estimated G2 Deliveries in kW (August 2013 - July 2014)	<u>1,339,662</u>
10. Stranded Cost Charge (\$/kW) (L. 8 / L. 9)	\$0.06
11. G2 Energy Revenue (August 2013 - July 2014)	\$19,523
12. Estimated G2 Calendar Month Deliveries in kWh (August 2013 - July 2014)	<u>349,480,570</u>
13. Stranded Cost Charge (\$/kWh) (L.11 / L.12)	\$0.00006
<u>Class G1 (1)</u>	
14. Estimated G1 Demand Revenue (August 2013 - July 2014)	\$71,503
15. Estimated G1 Deliveries in kVA (August 2013 - July 2014)	<u>1,010,448</u>
16. Stranded Cost Charge (\$/kVA) (L. 14 / L. 15)	\$0.07
17. G1 Energy Revenue (August 2013 - July 2014)	\$25,396
18. Estimated G1 Calendar Month Deliveries in kWh (August 2013 - July 2014)	<u>358,883,528</u>
19. Stranded Cost Charge (\$/kWh) (L.17 / L.18)	\$0.00007

(1) Demand and energy calculated based on ratio of demand and energy revenue under current rates.

Authorized by NHPUC Order No. _____ in Case No. DE 13-_____, dated _____

NHPUC No. 3 - Electricity Delivery
 Unutil Energy Systems, Inc.

Tenth Ninth Revised Page 67
 Superseding Issued in lieu of Eighth Ninth Revised Page 67

(I)

CALCULATION OF THE EXTERNAL DELIVERY CHARGE

1. (Over)/under Recovery - Beginning Balance August 1, 2013 2	(\$520,071)	\$430,245
2. Estimated Total Costs (August 2013 2 - July 2014 3)	\$21,958,640	\$24,336,452
3. Estimated Interest (August 2013 2 - July 2014 3)	(\$9,992)	<u>\$3,364</u>
4. Costs to be Recovered (L.1 + L.2 + L.3)	\$21,428,578	\$24,770,061
5. Estimated Calendar Month Deliveries in kWh (August 2013 2 - July 2014 3)	<u>1,222,406,844</u>	<u>1,235,002,846</u>
6. External Delivery Charge (\$/kWh)	\$0.01753	\$0.02006

Authorized by NHPUC Order No. ~~25,396~~ in Case No. DE ~~12-171~~, dated ~~July 20, 2012~~

Issued: June 13, 2013~~July 20, 2012~~
 Effective: August 1, 2013~~2~~

Issued By: Mark H. Collin
 Treasurer

(I)

SUMMARY OF DELIVERY SERVICE RATES (Includes Electricity Consumption Tax)

The effective rates listed below include an Electricity Consumption Tax, assessed in accordance with NH Statute RSA Chapter 83-E. This tax, collected on behalf of the State of NH by each electric utility, is based on kWh consumed. Each bill rendered for electric delivery service shall be calculated through the application of the effective rates as listed below.

Class		Distribution Charge*	External Delivery Charge**	External Delivery Charge**	Stranded Cost-Charge**	Stranded Cost Charge**	Storm Recovery Adjustment Factor***	System Benefits Charge****	Total Delivery Charges	Total Delivery Charges	Electricity Consumption Tax	Effective Delivery Rate (Incl. Electricity Consumption Tax)	Effective Delivery Rate (Incl. Electricity Consumption Tax)
D	Customer Charge	\$10.27						(1)	\$10.27	\$10.27		\$10.27	\$10.27
	First 250 kWh	\$0.03239	\$0.01753	\$0.02006	\$0.00009	\$0.00027	\$0.00221	\$0.00330	\$0.05552	\$0.05823	\$0.00055	\$0.05607	\$0.05878
	Excess 250 kWh	\$0.03739	\$0.01753	\$0.02006	\$0.00009	\$0.00027	\$0.00221	\$0.00330	\$0.06052	\$0.06323	\$0.00055	\$0.06107	\$0.06378
G2	Customer Charge	\$17.85							\$17.85	\$17.85		\$17.85	\$17.85
	All kW	\$10.00			\$0.02	\$0.06			\$10.02	\$10.06		\$10.02	\$10.06
	All kWh	\$0.00000	\$0.01753	\$0.02006	\$0.00002	\$0.00006	\$0.00221	\$0.00330	\$0.02306	\$0.02563	\$0.00055	\$0.02361	\$0.02618
G2 - kWh meter	Customer Charge	\$13.52							\$13.52	\$13.52		\$13.52	\$13.52
	All kWh	\$0.03114	\$0.01753	\$0.02006	\$0.00009	\$0.00027	\$0.00221	\$0.00330	\$0.05427	\$0.05698	\$0.00055	\$0.05482	\$0.05753
G2 - Quick Recovery Water Heat and/or Space Heat	Customer Charge	\$6.06							\$6.06	\$6.06		\$6.06	\$6.06
	All kWh	\$0.02980	\$0.01753	\$0.02006	\$0.00009	\$0.00027	\$0.00221	\$0.00330	\$0.05293	\$0.05564	\$0.00055	\$0.05348	\$0.05619
G1	Customer Charge	\$94.22	Secondary Voltage						\$94.22	\$94.22		\$94.22	\$94.22
	Customer Charge	\$55.84	Primary Voltage						\$55.84	\$55.84		\$55.84	\$55.84
	All kVA	\$6.75			\$0.02	\$0.07			\$6.77	\$6.82		\$6.77	\$6.82
	All kWh	\$0.00000	\$0.01753	\$0.02006	\$0.00002	\$0.00007	\$0.00221	\$0.00330	\$0.02306	\$0.02564	\$0.00055	\$0.02361	\$0.02619
ALL GENERAL	Transformer Ownership Credit (kW/kVa)												(\$0.39)
	Voltage Discount at 4,160 Volts or Over (all kW/kVA and kWh)												2.00%
	Voltage Discount at 34,500 Volts or Over (all kW/kVA and kWh)												3.50%

(1) Includes low-income portion of \$0.00150 per kWh and energy efficiency portion of \$0.00180 per kWh

* Authorized by NHPUC Order No. 25,502 in Case No. DE 13-065, dated April 29, 2013
 ** Authorized by NHPUC Order No. ~~25,396~~ in Case No. DE ~~12-171~~, dated ~~July 20, 2012~~
 *** Authorized by NHPUC Order No. 25,498 in Case No. DE 13-084, dated April 25, 2013
 **** Authorized by NHPUC Order No. 24,903 in Case No. DE 08-097, dated September 30, 2008

(1)

SUMMARY OF DELIVERY SERVICE RATES (Includes Electricity Consumption Tax) (continued)

Class	Distribution Charge*	External Delivery Charge**	Stranded Cost Charge**	Storm Recovery Adjustment Factor***	System Benefits Charge****	Total Delivery Charges	Electricity Consumption Tax	Effective Delivery Rates (Incl. Electricity Consumption Tax)
OL					(1)			
All kWh	\$0.00000	\$0.01753 \$0.02006	\$0.00009 \$0.00027	\$0.00221	\$0.00330	\$0.02313 \$0.02584	\$0.00055	\$0.02368 0.02639
<i>Luminaire Charges</i>								
	Nominal Watts	Lamp Size Lumens (Approx.)	All-Night Service Monthly kWh	Midnight Service Monthly kWh	Description	Price Per Luminaire Per Mo.	Per Year	
	100	3,500	40	19	Mercury Vapor Street	\$10.94	\$131.28	
	175	7,000	67	31	Mercury Vapor Street	\$13.24	\$158.88	
	250	11,000	95	44	Mercury Vapor Street	\$15.20	\$182.40	
	400	20,000	154	71	Mercury Vapor Street	\$18.37	\$220.44	
	1,000	60,000	388	180	Mercury Vapor Street	\$37.88	\$454.56	
	250	11,000	95	44	Mercury Vapor Flood	\$16.28	\$195.36	
	400	20,000	154	71	Mercury Vapor Flood	\$19.77	\$237.24	
	1,000	60,000	388	180	Mercury Vapor Flood	\$33.69	\$404.28	
	100	3,500	40	19	Mercury Vapor Power Bracket	\$11.06	\$132.72	
	175	7,000	67	31	Mercury Vapor Power Bracket	\$12.42	\$149.04	
	50	4,000	21	10	Sodium Vapor Street	\$11.16	\$133.92	
	100	9,500	43	20	Sodium Vapor Street	\$12.74	\$152.88	
	150	16,000	60	28	Sodium Vapor Street	\$12.80	\$153.60	
	250	30,000	101	47	Sodium Vapor Street	\$16.40	\$196.80	
	400	50,000	161	75	Sodium Vapor Street	\$21.04	\$252.48	
	1,000	140,000	398	185	Sodium Vapor Street	\$37.39	\$448.68	
	150	16,000	60	28	Sodium Vapor Flood	\$14.97	\$179.64	
	250	30,000	101	47	Sodium Vapor Flood	\$17.92	\$215.04	
	400	50,000	161	75	Sodium Vapor Flood	\$20.54	\$246.48	
	1,000	140,000	398	185	Sodium Vapor Flood	\$37.72	\$452.64	
	50	4,000	21	10	Sodium Vapor Power Bracke	\$10.22	\$122.64	
	100	9,500	43	20	Sodium Vapor Power Bracke	\$11.65	\$139.80	
	175	8,800	66	31	Metal Halide Street	\$17.12	\$205.44	
	250	13,500	92	43	Metal Halide Street	\$18.74	\$224.88	
	400	23,500	148	69	Metal Halide Street	\$19.48	\$233.76	
	175	8,800	66	31	Metal Halide Flood	\$19.99	\$239.88	
	250	13,500	92	43	Metal Halide Flood	\$21.70	\$260.40	
	400	23,500	148	69	Metal Halide Flood	\$21.75	\$261.00	
	175	8,800	66	31	Metal Halide Power Bracke	\$15.93	\$191.16	
	250	13,500	92	43	Metal Halide Power Bracke	\$17.02	\$204.24	
	400	23,500	148	69	Metal Halide Power Bracke	\$18.29	\$219.48	

(1) Includes low-income portion of \$0.00150 per kWh and energy efficiency portion of \$0.00180 per kWh.

* Authorized by NHPUC Order No. 25,502 in Case No. DE 13-065, dated April 29, 2013.
 ** Authorized by NHPUC Order No. 25,396 in Case No. DE 12-171, dated July 20, 2012
 *** Authorized by NHPUC Order No. 25,498 in Case No. DE 13-084, dated April 25, 2013
 **** Authorized by NHPUC Order No. 24,903 in Case No. DE 08-097, dated September 30, 2008

NHPUC No. 3 - Electricity Delivery
Unitil Energy Systems, Inc.

Twenty-Third Second Revised Page 6
Superseding Twenty-Second First Revised Page 6

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

(I)

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 Delivery-Only; Excludes Supply	LI-EAP discount Fixed Default Service Supply Only	LI-EAP discount Variable Default Service Supply Only									
				Jun-Nov 2013 (1)	Aug-Nov 2013 (1)	Jun-Nov 2013 (2)	Jun-13 (3)	Jul-13 (3)	Aug-13 (3)	Sep-13 (3)	Oct-13 (3)	Nov-13 (3)				
1 (4)	176 - 185	5%	Customer Charge	(\$0.51)	(\$0.51)											
			First 250 kWh	(\$0.00278)	(\$0.00291)	(\$0.00357)	(\$0.00359)	(\$0.00369)	(\$0.00365)	(\$0.00347)	(\$0.00344)	(\$0.00351)				
			Next 450 kWh	(\$0.00303)	(\$0.00316)	(\$0.00357)	(\$0.00359)	(\$0.00369)	(\$0.00365)	(\$0.00347)	(\$0.00344)	(\$0.00351)				
			Excess 700 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000				
2	151 - 175	7%	Customer Charge	(\$0.72)	(\$0.72)											
			First 250 kWh	(\$0.00389)	(\$0.00408)	(\$0.00499)	(\$0.00502)	(\$0.00516)	(\$0.00511)	(\$0.00486)	(\$0.00481)	(\$0.00492)				
			Next 450 kWh	(\$0.00424)	(\$0.00443)	(\$0.00499)	(\$0.00502)	(\$0.00516)	(\$0.00511)	(\$0.00486)	(\$0.00481)	(\$0.00492)				
			Excess 700 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000				
3	126 - 150	18%	Customer Charge	(\$1.85)	(\$1.85)											
			First 250 kWh	(\$0.00999)	(\$0.01048)	(\$0.01283)	(\$0.01291)	(\$0.01327)	(\$0.01314)	(\$0.01250)	(\$0.01238)	(\$0.01264)				
			Next 450 kWh	(\$0.01089)	(\$0.01138)	(\$0.01283)	(\$0.01291)	(\$0.01327)	(\$0.01314)	(\$0.01250)	(\$0.01238)	(\$0.01264)				
			Excess 700 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000				
4	101 - 125	33%	Customer Charge	(\$3.39)	(\$3.39)											
			First 250 kWh	(\$0.01832)	(\$0.01922)	(\$0.02353)	(\$0.02366)	(\$0.02433)	(\$0.02409)	(\$0.02293)	(\$0.02269)	(\$0.02318)				
			Next 450 kWh	(\$0.01997)	(\$0.02087)	(\$0.02353)	(\$0.02366)	(\$0.02433)	(\$0.02409)	(\$0.02293)	(\$0.02269)	(\$0.02318)				
			Excess 700 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000				
5	76 - 100	48%	Customer Charge	(\$4.93)	(\$4.93)											
			First 250 kWh	(\$0.02665)	(\$0.02795)	(\$0.03422)	(\$0.03442)	(\$0.03540)	(\$0.03504)	(\$0.03335)	(\$0.03301)	(\$0.03371)				
			Next 450 kWh	(\$0.02905)	(\$0.03035)	(\$0.03422)	(\$0.03442)	(\$0.03540)	(\$0.03504)	(\$0.03335)	(\$0.03301)	(\$0.03371)				
			Excess 700 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000				
6	0 - 75	70%	Customer Charge	(\$7.19)	(\$7.19)											
			First 250 kWh	(\$0.03886)	(\$0.04076)	(\$0.04991)	(\$0.05019)	(\$0.05162)	(\$0.05110)	(\$0.04863)	(\$0.04814)	(\$0.04916)				
			Next 450 kWh	(\$0.04236)	(\$0.04426)	(\$0.04991)	(\$0.05019)	(\$0.05162)	(\$0.05110)	(\$0.04863)	(\$0.04814)	(\$0.04916)				
			Excess 700 kWh	\$0.00000	\$0.00000	\$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) Not available to new applicants.

Authorized by NHPUC Order No. 25,491 in Case No. DE-13-079, dated April 12, 2013

Issued By: Mark H. Collin
Treasurer

Issued: June 13, 2013
Effective: August 1, 2013

**Unitil Energy Systems, Inc.
Typical Bill Impacts by Rate Component**

Residential Rate D 500 kWh Bill

	6/1/2013	8/1/2013					%
<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	\$9.35	\$9.35	\$0.00	0.0%
External Delivery Charge	\$0.01753	\$0.02006	\$0.00253	\$8.77	\$10.03	\$1.27	1.7%
Stranded Cost Charge	\$0.00009	\$0.00027	\$0.00018	\$0.05	\$0.14	\$0.09	0.1%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.11	\$1.11	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$1.65	\$1.65	\$0.00	0.0%
Default Service Charge	<u>\$0.07130</u>	<u>\$0.07130</u>	<u>\$0.00000</u>	<u>\$35.65</u>	<u>\$35.65</u>	<u>\$0.00</u>	<u>0.0%</u>
First 250 kWh	\$0.12682	\$0.12953	\$0.00271				
Excess 250 kWh	\$0.13182	\$0.13453	\$0.00271				
Total Bill				\$74.93	\$76.29	\$1.36	1.8%

Regular General G2 Demand, 10 kW, 3,000 kWh Typical Bill

	6/1/2013	8/1/2013					%
<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	\$17.85	\$17.85	\$0.00	\$17.85	\$17.85	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$10.00	\$10.00	\$0.00	\$100.00	\$100.00	\$0.00	0.0%
Stranded Cost Charge	<u>\$0.02</u>	<u>\$0.06</u>	<u>\$0.04</u>	<u>\$0.20</u>	<u>\$0.60</u>	<u>\$0.40</u>	<u>0.1%</u>
Total	\$10.02	\$10.06	\$0.04	\$100.20	\$100.60	\$0.40	0.1%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%
External Delivery Charge	\$0.01753	\$0.02006	\$0.00253	\$52.59	\$60.18	\$7.59	1.9%
Stranded Cost Charge	\$0.00002	\$0.00006	\$0.00004	\$0.06	\$0.18	\$0.12	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$6.63	\$6.63	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$9.90	\$9.90	\$0.00	0.0%
Default Service Charge	<u>\$0.07130</u>	<u>\$0.07130</u>	<u>\$0.00000</u>	<u>\$213.90</u>	<u>\$213.90</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$0.09436	\$0.09693	\$0.00257	\$283.08	\$290.79	\$7.71	1.9%
Total Bill				\$401.13	\$409.24	\$8.11	2.0%

* Impacts do not include the Electricity Consumption Tax.

**Unitil Energy Systems, Inc.
Typical Bill Impacts by Rate Component**

<u>Regular General G2 Quick Recovery Water Heating and Space Heating 2,000 kWh Typical Bill</u>							
	6/1/2013	8/1/2013					%
<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	\$6.06	\$6.06	\$0.00	\$6.06	\$6.06	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.02980	\$0.02980	\$0.00000	\$59.60	\$59.60	\$0.00	0.0%
External Delivery Charge	\$0.01753	\$0.02006	\$0.00253	\$35.06	\$40.12	\$5.06	2.0%
Stranded Cost Charge	\$0.00009	\$0.00027	\$0.00018	\$0.18	\$0.54	\$0.36	0.1%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$4.42	\$4.42	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$6.60	\$6.60	\$0.00	0.0%
Default Service Charge	<u>\$0.07130</u>	<u>\$0.07130</u>	<u>\$0.00000</u>	<u>\$142.60</u>	<u>\$142.60</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$0.12423	\$0.12694	\$0.00271	\$248.46	\$253.88	\$5.42	2.1%
Total Bill				\$254.52	\$259.94	\$5.42	2.1%

<u>Regular General G2 kWh Meter 125 kWh Typical Bill</u>							
	6/1/2013	8/1/2013					%
<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	\$13.52	\$13.52	\$0.00	\$13.52	\$13.52	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03114	\$0.03114	\$0.00000	\$3.89	\$3.89	\$0.00	0.0%
External Delivery Charge	\$0.01753	\$0.02006	\$0.00253	\$2.19	\$2.51	\$0.32	1.1%
Stranded Cost Charge	\$0.00009	\$0.00027	\$0.00018	\$0.01	\$0.03	\$0.02	0.1%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$0.28	\$0.28	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$0.41	\$0.41	\$0.00	0.0%
Default Service Charge	<u>\$0.07130</u>	<u>\$0.07130</u>	<u>\$0.00000</u>	<u>\$8.91</u>	<u>\$8.91</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$0.12557	\$0.12828	\$0.00271	\$15.70	\$16.04	\$0.34	1.2%
Total Bill				\$29.22	\$29.56	\$0.34	1.2%

* Impacts do not include the Electricity Consumption Tax.

**Unitil Energy Systems, Inc.
Typical Bill Impacts by Rate Component**

<u>Large General - G1 550 kVa, 200,000 kWh Typical Bill</u>							
	6/1/2013	8/1/2013					%
<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	\$94.22	\$94.22	\$0.00	\$94.22	\$94.22	\$0.00	0.0%
	<u>All kVa</u>	<u>All kVa</u>					
Distribution Charge	\$6.75	\$6.75	\$0.00	\$3,712.50	\$3,712.50	\$0.00	0.0%
Stranded Cost Charge	<u>\$0.02</u>	<u>\$0.07</u>	<u>\$0.05</u>	<u>\$11.00</u>	<u>\$38.50</u>	<u>\$27.50</u>	<u>0.1%</u>
Total	\$6.77	\$6.82	\$0.05	\$3,723.50	\$3,751.00	\$27.50	0.1%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%
External Delivery Charge	\$0.01753	\$0.02006	\$0.00253	\$3,506.00	\$4,012.00	\$506.00	2.4%
Stranded Cost Charge	\$0.00002	\$0.00007	\$0.00005	\$4.00	\$14.00	\$10.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$442.00	\$442.00	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$660.00	\$660.00	\$0.00	0.0%
Default Service Charge **	<u>\$0.06314</u>	<u>\$0.06314</u>	<u>\$0.00000</u>	<u>\$12,628.00</u>	<u>\$12,628.00</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$0.08620	\$0.08878	\$0.00258	\$17,240.00	\$17,756.00	\$516.00	2.5%
Total Bill				\$21,057.72	\$21,601.22	\$543.50	2.6%

* Impacts do not include the Electricity Consumption Tax.

** Default Service Charge for the G1 class is determined monthly. For purposes of this comparison, the rate is unchanged.

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*

	6/1/2013	8/1/2013					%
<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	\$0.01753	\$0.02006	\$0.00253	\$11.39	\$13.04	\$1.64	1.7%
Stranded Cost Charge	\$0.00009	\$0.00027	\$0.00018	\$0.06	\$0.18	\$0.12	0.1%
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>\$0.07130</u>	<u>\$0.00000</u>	<u>\$46.35</u>	<u>\$46.35</u>	<u>\$0.00</u>	<u>0.0%</u>
First 250 kWh	\$0.12682	\$0.12953	\$0.00271				
Excess 250 kWh	\$0.13182	\$0.13453	\$0.00271				
Total Bill				\$94.70	\$96.46	\$1.76	1.9%

Residential Rate D 540 kWh Bill - Median Use*

	6/1/2013	8/1/2013					%
<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	\$0.01753	\$0.02006	\$0.00253	\$9.47	\$10.83	\$1.37	1.7%
Stranded Cost Charge	\$0.00009	\$0.00027	\$0.00018	\$0.05	\$0.15	\$0.10	0.1%
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>\$0.07130</u>	<u>\$0.00000</u>	<u>\$38.50</u>	<u>\$38.50</u>	<u>\$0.00</u>	<u>0.0%</u>
First 250 kWh	\$0.12682	\$0.12953	\$0.00271				
Excess 250 kWh	\$0.13182	\$0.13453	\$0.00271				
Total Bill				\$80.20	\$81.67	\$1.46	1.8%

* Based on billing period April 2012 through March 2013.

** Impacts do not include the Electricity Consumption Tax.

Unitil Energy Systems, Inc.
Average Class Bill Impacts
Due to Proposed Rate Changes Effective August 1, 2013

(A) Class of Service	(B) Annual Number of Customers (luminaires for Outdoor Lighting)	(C) Annual kWh Sales	(D) Annual kW / kVA Sales	(E) Proposed SCC Change \$	(F) Proposed EDC Change \$	(G) Estimated Annual Revenue \$ Under Present Rates	(H) Estimated Annual Revenue \$ Under Proposed Rates	(I) Proposed Net Change Revenue \$	(J) % Change Net SCC & EDC Revenue
Residential	763,694	480,638,599	n/a	\$86,515	\$1,216,016	\$70,336,873	\$71,639,403	\$1,302,531	1.9%
General Service	129,249	340,275,469	1,301,458	\$61,250	\$860,897	\$47,571,695	\$48,493,842	\$922,147	1.9%
Large General Service	1,814	347,650,754	989,158	\$62,577	\$879,556	\$36,657,464	\$37,599,597	\$942,134	2.6%
Outdoor Lighting	115,819	8,988,739	n/a	\$1,618	\$22,742	\$2,534,719	\$2,559,078	\$24,359	1.0%
Total	1,010,576	1,177,553,561		\$211,960	\$2,979,211	\$157,100,750	\$160,291,920	\$3,191,170	2.0%

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

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

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

(H) Sum of Columns (E) through (G)

(I) Column (H) minus Column (G)

(J) Column (E) + Column (F) divided by Column (G)

Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2013 versus August 1, 2013 Impacts do NOT include the Electricity Consumption Tax Impact on D Rate Customers				
<u>Average kWh</u>	<u>Total Bill Using Rates 6/1/2013</u>	<u>Total Bill Using Rates 8/1/2013</u>	<u>Total Difference</u>	<u>% Total Difference</u>
125	\$26.12	\$26.46	\$0.34	1.3%
250	\$41.98	\$42.65	\$0.68	1.6%
500	\$74.93	\$76.29	\$1.35	1.8%
600	\$88.11	\$89.74	\$1.63	1.8%
750	\$107.89	\$109.92	\$2.03	1.9%
1,000	\$140.84	\$143.55	\$2.71	1.9%
1,250	\$173.80	\$177.18	\$3.39	1.9%
1,500	\$206.75	\$210.82	\$4.07	2.0%
2,000	\$272.66	\$278.08	\$5.42	2.0%
3,500	\$470.39	\$479.88	\$9.49	2.0%
5,000	\$668.12	\$681.67	\$13.55	2.0%

	<u>Rates - Effective June 1, 2013</u>	<u>Rates - Proposed August 1, 2013</u>	<u>Difference</u>
Customer Charge	\$10.27	\$10.27	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge: First 250 kWh	\$0.03239	\$0.03239	\$0.00000
Excess 250 kWh	\$0.03739	\$0.03739	\$0.00000
External Delivery Charge	\$0.01753	\$0.02006	\$0.00253
Stranded Cost Charge	\$0.00009	\$0.00027	\$0.00018
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	<u>\$0.07130</u>	<u>\$0.07130</u>	<u>\$0.00000</u>
TOTAL First 250 kWh	\$0.12682	\$0.12953	\$0.00271
Excess 250 kWh	\$0.13182	\$0.13453	\$0.00271

Unitil Energy Systems, Inc.						
Typical Bill Impacts - June 1, 2013 versus August 1, 2013						
Impacts do NOT include the Electricity Consumption Tax						
Impact on G2 Rate Customers						
<u>Load Factor</u>	<u>Average Monthly kW</u>	<u>Average Monthly kWh</u>	<u>Total Bill Using Rates 6/1/2013</u>	<u>Total Bill Using Rates 8/1/2013</u>	<u>Total Difference</u>	<u>% Total Difference</u>
20%	5	730	\$136.83	\$138.91	\$2.08	1.5%
20%	10	1,460	\$255.82	\$259.97	\$4.15	1.6%
20%	15	2,190	\$374.80	\$381.03	\$6.23	1.7%
20%	25	3,650	\$612.76	\$623.14	\$10.38	1.7%
20%	50	7,300	\$1,207.68	\$1,228.44	\$20.76	1.7%
20%	75	10,950	\$1,802.59	\$1,833.73	\$31.14	1.7%
20%	100	14,600	\$2,397.51	\$2,439.03	\$41.52	1.7%
20%	150	21,900	\$3,587.33	\$3,649.62	\$62.28	1.7%
36%	5	1,314	\$191.94	\$195.52	\$3.58	1.9%
36%	10	2,628	\$366.03	\$373.18	\$7.15	2.0%
36%	15	3,942	\$540.12	\$550.85	\$10.73	2.0%
36%	25	6,570	\$888.30	\$906.18	\$17.88	2.0%
36%	50	13,140	\$1,758.74	\$1,794.51	\$35.77	2.0%
36%	75	19,710	\$2,629.19	\$2,682.84	\$53.65	2.0%
36%	100	26,280	\$3,499.63	\$3,571.17	\$71.54	2.0%
36%	150	39,420	\$5,240.52	\$5,347.83	\$107.31	2.0%
50%	5	1,825	\$240.16	\$245.05	\$4.89	2.0%
50%	10	3,650	\$462.46	\$472.24	\$9.78	2.1%
50%	15	5,475	\$684.77	\$699.44	\$14.67	2.1%
50%	25	9,125	\$1,129.39	\$1,153.84	\$24.45	2.2%
50%	50	18,250	\$2,240.92	\$2,289.82	\$48.90	2.2%
50%	75	27,375	\$3,352.46	\$3,425.81	\$73.35	2.2%
50%	100	36,500	\$4,463.99	\$4,561.80	\$97.81	2.2%
50%	150	54,750	\$6,687.06	\$6,833.77	\$146.71	2.2%

	<u>Rates - Effective June 1, 2013</u>	<u>Rates - Proposed August 1, 2013</u>	<u>Difference</u>
Customer Charge	\$17.85	\$17.85	\$0.00
	<u>All kW</u>	<u>All kW</u>	<u>All kW</u>
Distribution Charge	\$10.00	\$10.00	\$0.00
Stranded Cost Charge	\$0.02	\$0.06	\$0.04
TOTAL	\$10.02	\$10.06	\$0.04
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.01753	\$0.02006	\$0.00253
Stranded Cost Charge	\$0.00002	\$0.00006	\$0.00004
Storm Recovery Adj. Factor	\$0.00221	\$0.00221	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	\$0.07130	\$0.07130	\$0.00000
TOTAL	\$0.09436	\$0.09693	\$0.00257

Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2013 versus August 1, 2013 Impacts do NOT include the Electricity Consumption Tax Impact on G2 kWh Meter Rate Customers				
Average Monthly kWh	Total Bill Using Rates 6/1/2013	Total Bill Using Rates 8/1/2013	Total Difference	% Total Difference
15	\$15.40	\$15.44	\$0.04	0.3%
75	\$22.94	\$23.14	\$0.20	0.9%
150	\$32.36	\$32.76	\$0.41	1.3%
250	\$44.91	\$45.59	\$0.68	1.5%
350	\$57.47	\$58.42	\$0.95	1.7%
450	\$70.03	\$71.25	\$1.22	1.7%
550	\$82.58	\$84.07	\$1.49	1.8%
650	\$95.14	\$96.90	\$1.76	1.9%
750	\$107.70	\$109.73	\$2.03	1.9%
900	\$126.53	\$128.97	\$2.44	1.9%
	Rates - Effective June 1, 2013	Rates - Proposed	Difference	
kWh Meter Customer Charge	\$13.52	\$13.52	\$0.00	
	All kWh	All kWh	All kWh	
Distribution Charge	\$0.03114	\$0.03114	\$0.00000	
External Delivery Charge	\$0.01753	\$0.02006	\$0.00253	
Stranded Cost Charge	\$0.00009	\$0.00027	\$0.00018	
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000	
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	
Default Service Charge	<u>\$0.07130</u>	<u>\$0.07130</u>	<u>\$0.00000</u>	
TOTAL	\$0.12557	\$0.12828	\$0.00271	

Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2013 versus August 1, 2013 Impacts do NOT include the Electricity Consumption Tax Impact on G2 QRWH and SH Rate Customers				
Average kWh	Total Bill Using Rates 6/1/2013	Total Bill Using Rates 8/1/2013	Total Difference	% Total Difference
100	\$18.48	\$18.75	\$0.27	1.5%
200	\$30.91	\$31.45	\$0.54	1.8%
300	\$43.33	\$44.14	\$0.81	1.9%
400	\$55.75	\$56.84	\$1.08	1.9%
500	\$68.18	\$69.53	\$1.36	2.0%
750	\$99.23	\$101.27	\$2.03	2.0%
1,000	\$130.29	\$133.00	\$2.71	2.1%
1,500	\$192.41	\$196.47	\$4.07	2.1%
2,000	\$254.52	\$259.94	\$5.42	2.1%
2,500	\$316.64	\$323.41	\$6.77	2.1%
	Rates - Effective June 1, 2013	Rates - Proposed August 1, 2013	Difference	
Customer Charge	\$6.06	\$6.06	\$0.00	
	All kWh	All kWh	All kWh	
Distribution Charge	\$0.02980	\$0.02980	\$0.00000	
External Delivery Charge	\$0.01753	\$0.02006	\$0.00253	
Stranded Cost Charge	\$0.00009	\$0.00027	\$0.00018	
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000	
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	
Default Service Charge	<u>\$0.07130</u>	<u>\$0.07130</u>	<u>\$0.00000</u>	
TOTAL	\$0.12423	\$0.12694	\$0.00271	

Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2013 versus August 1, 2013 Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers						
Load Factor	Average Monthly kVa	Average Monthly kWh	Total Bill Using Rates 6/1/2013	Total Bill Using Rates 8/1/2013	Total Difference	% Total Difference
25.0%	200	36,500	\$4,594.52	\$4,698.69	\$104.17	2.3%
25.0%	400	73,000	\$9,094.82	\$9,303.16	\$208.34	2.3%
25.0%	600	109,500	\$13,595.12	\$13,907.63	\$312.51	2.3%
25.0%	800	146,000	\$18,095.42	\$18,512.10	\$416.68	2.3%
25.0%	1,000	182,500	\$22,595.72	\$23,116.57	\$520.85	2.3%
25.0%	1,500	273,750	\$33,846.47	\$34,627.75	\$781.27	2.3%
25.0%	2,000	365,000	\$45,097.22	\$46,138.92	\$1,041.70	2.3%
25.0%	2,500	456,250	\$56,347.97	\$57,650.10	\$1,302.13	2.3%
25.0%	3,000	547,500	\$67,598.72	\$69,161.27	\$1,562.55	2.3%
40.0%	200	58,400	\$6,482.30	\$6,642.97	\$160.67	2.5%
40.0%	400	116,800	\$12,870.38	\$13,191.72	\$321.34	2.5%
40.0%	600	175,200	\$19,258.46	\$19,740.48	\$482.02	2.5%
40.0%	800	233,600	\$25,646.54	\$26,289.23	\$642.69	2.5%
40.0%	1,000	292,000	\$32,034.62	\$32,837.98	\$803.36	2.5%
40.0%	1,500	438,000	\$48,004.82	\$49,209.86	\$1,205.04	2.5%
40.0%	2,000	584,000	\$63,975.02	\$65,581.74	\$1,606.72	2.5%
40.0%	2,500	730,000	\$79,945.22	\$81,953.62	\$2,008.40	2.5%
40.0%	3,000	876,000	\$95,915.42	\$98,325.50	\$2,410.08	2.5%
57.0%	200	83,220	\$8,621.78	\$8,846.49	\$224.71	2.6%
57.0%	400	166,440	\$17,149.35	\$17,598.76	\$449.42	2.6%
57.0%	600	249,660	\$25,676.91	\$26,351.03	\$674.12	2.6%
57.0%	800	332,880	\$34,204.48	\$35,103.31	\$898.83	2.6%
57.0%	1,000	416,100	\$42,732.04	\$43,855.58	\$1,123.54	2.6%
57.0%	1,500	624,150	\$64,050.95	\$65,736.26	\$1,685.31	2.6%
57.0%	2,000	832,200	\$85,369.86	\$87,616.94	\$2,247.08	2.6%
57.0%	2,500	1,040,250	\$106,688.77	\$109,497.62	\$2,808.85	2.6%
57.0%	3,000	1,248,300	\$128,007.68	\$131,378.29	\$3,370.61	2.6%
71.0%	200	103,660	\$10,383.71	\$10,661.15	\$277.44	2.7%
71.0%	400	207,320	\$20,673.20	\$21,228.09	\$554.89	2.7%
71.0%	600	310,980	\$30,962.70	\$31,795.02	\$832.33	2.7%
71.0%	800	414,640	\$41,252.19	\$42,361.96	\$1,109.77	2.7%
71.0%	1,000	518,300	\$51,541.68	\$52,928.89	\$1,387.21	2.7%
71.0%	1,500	777,450	\$77,265.41	\$79,346.23	\$2,080.82	2.7%
71.0%	2,000	1,036,600	\$102,989.14	\$105,763.57	\$2,774.43	2.7%
71.0%	2,500	1,295,750	\$128,712.87	\$132,180.91	\$3,468.04	2.7%
71.0%	3,000	1,554,900	\$154,436.60	\$158,598.24	\$4,161.64	2.7%

	Rates - Effective June 1, 2013	Rates - Proposed August 1, 2013	Difference
Customer Charge	\$94.22	\$94.22	\$0.00
	<u>All kVA</u>	<u>All kVA</u>	<u>All kVA</u>
Distribution Charge	\$6.75	\$6.75	\$0.00
Stranded Cost Charge	\$0.02	\$0.07	\$0.05
TOTAL	\$6.77	\$6.82	\$0.05
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.01753	\$0.02006	\$0.00253
Stranded Cost Charge	\$0.00002	\$0.00007	\$0.00005
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge*	\$0.06314	\$0.06314	\$0.00000
TOTAL	\$0.08620	\$0.08878	\$0.00258

* Default Service Charge for the G1 class is determined monthly. For purposes of this comparison, the rate is unchanged.

Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2013 versus August 1, 2013 Impacts do NOT include the Electricity Consumption Tax Impact on OL Rate Customers *								
	Nominal Watts	Lumens	Type	Average Monthly kWh	Total Bill Using Rates 6/1/2013	Total Bill Using Rates 8/1/2013	Total Difference	% Total Difference
<u>Mercury Vapor:</u>								
1	100	3,500	ST	40	\$14.72	\$14.83	\$0.11	0.7%
2	175	7,000	ST	67	\$19.57	\$19.75	\$0.18	0.9%
3	250	11,000	ST	95	\$24.17	\$24.43	\$0.26	1.1%
4	400	20,000	ST	154	\$32.91	\$33.33	\$0.42	1.3%
5	1,000	60,000	ST	388	\$74.52	\$75.57	\$1.05	1.4%
6	250	11,000	FL	95	\$25.25	\$25.51	\$0.26	1.0%
7	400	20,000	FL	154	\$34.31	\$34.73	\$0.42	1.2%
8	1,000	60,000	FL	388	\$70.33	\$71.38	\$1.05	1.5%
9	100	3,500	PB	40	\$14.84	\$14.95	\$0.11	0.7%
10	175	7,000	PB	67	\$18.75	\$18.93	\$0.18	1.0%
<u>High Pressure Sodium:</u>								
11	50	4,000	ST	21	\$13.14	\$13.20	\$0.06	0.4%
12	100	9,500	ST	43	\$16.80	\$16.92	\$0.12	0.7%
13	150	16,000	ST	60	\$18.47	\$18.63	\$0.16	0.9%
14	250	30,000	ST	101	\$25.94	\$26.21	\$0.27	1.1%
15	400	50,000	ST	161	\$36.24	\$36.68	\$0.44	1.2%
16	1,000	140,000	ST	398	\$74.97	\$76.05	\$1.08	1.4%
17	150	16,000	FL	60	\$20.64	\$20.80	\$0.16	0.8%
18	250	30,000	FL	101	\$27.46	\$27.73	\$0.27	1.0%
19	400	50,000	FL	161	\$35.74	\$36.18	\$0.44	1.2%
20	1,000	140,000	FL	398	\$75.30	\$76.38	\$1.08	1.4%
21	50	4,000	PB	21	\$12.20	\$12.26	\$0.06	0.5%
22	100	9,500	PB	43	\$15.71	\$15.83	\$0.12	0.7%
<u>Metal Halide:</u>								
23	175	8,800	ST	66	\$23.35	\$23.53	\$0.18	0.8%
24	250	13,500	ST	92	\$27.43	\$27.68	\$0.25	0.9%
25	400	23,500	ST	148	\$33.46	\$33.86	\$0.40	1.2%
26	175	8,800	FL	66	\$26.22	\$26.40	\$0.18	0.7%
27	250	13,500	FL	92	\$30.39	\$30.64	\$0.25	0.8%
28	400	23,500	FL	148	\$35.73	\$36.13	\$0.40	1.1%
29	175	8,800	PB	66	\$22.16	\$22.34	\$0.18	0.8%
30	250	13,500	PB	92	\$25.71	\$25.96	\$0.25	1.0%
31	400	23,500	PB	148	\$32.27	\$32.67	\$0.40	1.2%
Luminaire Charges For Year Round Service:								
Rates - Effective June 1, 2013								
		Mercury Vapor Rate/Mo.		Sodium Vapor Rate/Mo.		Metal Halide Rate/Mo.		
Customer Charge	\$0.00	1 \$10.94		11 \$11.16		23 \$17.12		
		2 \$13.24		12 \$12.74		24 \$18.74		
	<u>All kWh</u>	3 \$15.20		13 \$12.80		25 \$19.48		
Distribution Charge	\$0.00000	4 \$18.37		14 \$16.40		26 \$19.99		
External Delivery Charge	\$0.01753	5 \$37.88		15 \$21.04		27 \$21.70		
Stranded Cost Charge	\$0.00009	6 \$16.28		16 \$37.39		28 \$21.75		
Storm Recovery Adj. Factor	\$0.00221	7 \$19.77		17 \$14.97		29 \$15.93		
System Benefits Charge	\$0.00330	8 \$33.69		18 \$17.92		30 \$17.02		
Default Service Charge	<u>\$0.07130</u>	9 \$11.06		19 \$20.54		31 \$18.29		
		10 \$12.42		20 \$37.72				
TOTAL	\$0.09443			21 \$10.22				
				22 \$11.65				
Rates - Proposed August 1, 2013								
		Mercury Vapor Rate/Mo.		Sodium Vapor Rate/Mo.		Metal Halide Rate/Mo.		
Customer Charge	\$0.00	1 \$10.94		11 \$11.16		23 \$17.12		
		2 \$13.24		12 \$12.74		24 \$18.74		
	<u>All kWh</u>	3 \$15.20		13 \$12.80		25 \$19.48		
Distribution Charge	\$0.00000	4 \$18.37		14 \$16.40		26 \$19.99		
External Delivery Charge	\$0.02006	5 \$37.88		15 \$21.04		27 \$21.70		
Stranded Cost Charge	\$0.00027	6 \$16.28		16 \$37.39		28 \$21.75		
Storm Recovery Adj. Factor	\$0.00221	7 \$19.77		17 \$14.97		29 \$15.93		
System Benefits Charge	\$0.00330	8 \$33.69		18 \$17.92		30 \$17.02		
Default Service Charge	<u>\$0.07130</u>	9 \$11.06		19 \$20.54		31 \$18.29		
		10 \$12.42		20 \$37.72				
TOTAL	\$0.09714			21 \$10.22				
				22 \$11.65				
Difference								
	Difference	Mercury Vapor-Difference		Sodium Vapor-Difference		Metal Halide-Difference		
Customer Charge	\$0.00	1 \$0.00		11 \$0.00		23 \$0.00		
		2 \$0.00		12 \$0.00		24 \$0.00		
	<u>All kWh</u>	3 \$0.00		13 \$0.00		25 \$0.00		
Distribution Charge	\$0.00000	4 \$0.00		14 \$0.00		26 \$0.00		
External Delivery Charge	\$0.00253	5 \$0.00		15 \$0.00		27 \$0.00		
Stranded Cost Charge	\$0.00018	6 \$0.00		16 \$0.00		28 \$0.00		
Storm Recovery Adj. Factor	\$0.00000	7 \$0.00		17 \$0.00		29 \$0.00		
System Benefits Charge	\$0.00000	8 \$0.00		18 \$0.00		30 \$0.00		
Default Service Charge	<u>\$0.00000</u>	9 \$0.00		19 \$0.00		31 \$0.00		
		10 \$0.00		20 \$0.00				
TOTAL	\$0.00271			21 \$0.00				
				22 \$0.00				

* Luminaire charges based on All-Night Service option.