

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:

	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Total
Power Supply Charge							
Residential Class							
1 Reconciliation	(\$19,941)	(\$15,246)	(\$13,127)	(\$13,416)	(\$16,360)	(\$17,704)	(\$95,794)
2 Total Costs	\$4,120,618	\$2,429,209	\$1,930,249	\$2,990,008	\$7,267,251	\$10,329,264	\$29,066,599
3 Reconciliation plus Total Costs (L.1 + L.2)	\$4,100,677	\$2,413,963	\$1,917,122	\$2,976,592	\$7,250,891	\$10,311,560	\$28,970,806
4 kWh Purchases	<u>50,578,799</u>	<u>38,669,999</u>	<u>33,295,172</u>	<u>34,028,402</u>	<u>41,494,756</u>	<u>44,905,298</u>	<u>242,972,424</u>
5 Total, Before Losses (L.3 / L.4)	\$0.08108	\$0.06242	\$0.05758	\$0.08747	\$0.17474	\$0.22963	\$0.11923
6 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
Total Retail Rate - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.08626	\$0.06642	\$0.06126	\$0.09307	\$0.18593	\$0.24433	
8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.12687
G2 and OL Class							
9 Reconciliation	(\$7,354)	(\$6,184)	(\$5,735)	(\$5,430)	(\$6,123)	(\$6,335)	(\$37,161)
10 Total Costs	\$1,385,959	\$900,398	\$798,925	\$1,264,771	\$2,732,996	\$3,781,424	\$10,864,475
11 Reconciliation plus Total Costs (L.9 + L.10)	\$1,378,606	\$894,214	\$793,191	\$1,259,341	\$2,726,874	\$3,775,089	\$10,827,314
12 kWh Purchases	<u>18,648,718</u>	<u>15,683,934</u>	<u>14,543,408</u>	<u>13,771,759</u>	<u>15,526,924</u>	<u>16,065,648</u>	<u>94,240,391</u>
13 Total, Before Losses (L.11 / L.12)	\$0.07392	\$0.05701	\$0.05454	\$0.09144	\$0.17562	\$0.23498	\$0.11489
14 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.07866	\$0.06066	\$0.05803	\$0.09730	\$0.18686	\$0.25002	
16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.12224

Renewable Portfolio Standard (RPS) Charge							
17 Reconciliation	(\$166,522)	(\$130,744)	(\$115,072)	(\$114,980)	(\$137,162)	(\$146,661)	(\$811,141)
18 Total Costs	<u>\$533,768</u>	<u>\$419,093</u>	<u>\$368,860</u>	<u>\$368,560</u>	<u>\$439,657</u>	<u>\$489,170</u>	<u>\$2,619,108</u>
19 Reconciliation plus Total Costs (L.17 + L.18)	\$367,246	\$288,348	\$253,788	\$253,580	\$302,496	\$342,509	\$1,807,967
20 kWh Purchases	<u>69,227,517</u>	<u>\$4,353,933</u>	<u>47,838,579</u>	<u>47,800,160</u>	<u>57,021,680</u>	<u>60,970,945</u>	<u>337,212,815</u>
21 Total, Before Losses (L.19 / L.20)	\$0.00530	\$0.00531	\$0.00531	\$0.00531	\$0.00530	\$0.00562	\$0.00536
22 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
23 Total Retail Rate - Variable RPS Charge (L.21 * (1+L.22))	\$0.00564	\$0.00564	\$0.00564	\$0.00564	\$0.00564	\$0.00598	
24 Total Retail Rate - Fixed RPS Charge (L.21 * (1+L.22))							\$0.00570

TOTAL DEFAULT SERVICE CHARGE							
25 Total Retail Rate - Residential Variable Default Service Charge (L.7 + L.23)	\$0.09190	\$0.07206	\$0.06690	\$0.09871	\$0.19157	\$0.25031	
26 Total Retail Rate - Residential Fixed Default Service Charge (L.8+L.24)							\$0.13257
27 Total Retail Rate - G2 and OL Variable Default Service Charge (L.15 + L.23)	\$0.08430	\$0.06630	\$0.06367	\$0.10294	\$0.19250	\$0.25600	
28 Total Retail Rate - G2 and OL Fixed Default Service Charge (L.16+L.24)							\$0.12794

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26,694 in Case No. DE 23-05422-017, dated

September 30, 2022

Issued: June 9, 2023
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Sr. Vice President

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:										
	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Total	
Power Supply Charge										
Residential Class										
1	Reconciliation	(\$48,153)	(\$53,995)	(\$53,842)	(\$47,775)	(\$41,926)	(\$38,888)	(\$39,581)	(\$51,789)	(\$375,948)
2	Total Costs	\$12,855,856	\$17,879,706	\$16,900,954	\$9,396,545	\$5,441,733	\$4,404,693	\$4,233,465	\$6,444,992	\$77,557,943
3	Reconciliation plus Total Costs (L.1 + L.2)	\$12,807,703	\$17,825,711	\$16,847,112	\$9,348,770	\$5,399,806	\$4,365,805	\$4,193,884	\$6,393,203	\$77,181,995
4	kWh Purchases	<u>41,415,875</u>	<u>46,440,534</u>	<u>46,308,877</u>	<u>41,090,860</u>	<u>36,060,675</u>	<u>33,447,286</u>	<u>34,043,152</u>	<u>44,543,620</u>	<u>323,350,888</u>
5	Total, Before Losses (L.3 / L.4)	\$0.30925	\$0.38384	\$0.36380	\$0.22751	\$0.14974	\$0.13053	\$0.12319	\$0.14353	\$0.23869
6	Losses	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%
7	Total Retail Rate – Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.32904	\$0.40841	\$0.38708	\$0.24208	\$0.15933	\$0.13888	\$0.13108	\$0.15271	
8	Total Retail Rate – Residential Fixed Power Supply Charge (L.5 * (1+L.6))									\$0.25397
G2 and OL Class										
9	Reconciliation	(\$18,626)	(\$19,956)	(\$19,685)	(\$18,777)	(\$17,507)	(\$17,775)	(\$18,102)	(\$20,827)	(\$151,254)
10	Total Costs	\$4,960,460	\$6,711,190	\$6,302,109	\$3,708,307	\$2,244,743	\$1,971,467	\$1,994,140	\$2,634,684	\$30,527,100
11	Reconciliation plus Total Costs (L.9 + L.10)	\$4,941,834	\$6,691,235	\$6,282,425	\$3,689,530	\$2,227,236	\$1,953,692	\$1,976,038	\$2,613,857	\$30,375,845
12	kWh Purchases	<u>16,018,075</u>	<u>17,161,442</u>	<u>16,928,347</u>	<u>16,147,841</u>	<u>15,055,803</u>	<u>15,286,171</u>	<u>15,567,560</u>	<u>17,910,900</u>	<u>130,076,139</u>
13	Total, Before Losses (L.11 / L.12)	\$0.30852	\$0.38990	\$0.37112	\$0.22848	\$0.14793	\$0.12781	\$0.12693	\$0.14594	\$0.23352
14	Losses	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%
15	Total Retail Rate – G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.32826	\$0.41485	\$0.39487	\$0.24311	\$0.15740	\$0.13599	\$0.13506	\$0.15528	
16	Total Retail Rate – G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))									\$0.24847
Renewable Portfolio Standard (RPS) Charge										
17	Reconciliation	(\$128,228)	(\$141,998)	(\$141,184)	(\$127,792)	(\$114,123)	(\$108,803)	(\$110,761)	(\$139,436)	(\$1,012,325)
18	Total Costs	<u>\$405,384</u>	<u>\$458,718</u>	<u>\$456,087</u>	<u>\$412,828</u>	<u>\$368,675</u>	<u>\$351,492</u>	<u>\$357,820</u>	<u>\$450,448</u>	<u>\$3,261,451</u>
19	Reconciliation plus Total Costs (L.17 + L.18)	\$277,156	\$316,720	\$314,903	\$285,036	\$254,552	\$242,690	\$247,058	\$311,011	\$2,249,126
20	kWh Purchases	<u>57,433,950</u>	<u>63,601,975</u>	<u>63,237,224</u>	<u>57,238,710</u>	<u>51,116,478</u>	<u>48,733,457</u>	<u>49,610,712</u>	<u>62,454,520</u>	<u>453,427,027</u>
21	Total, Before Losses (L.19 / L.20)	\$0.00483	\$0.00498	\$0.00498	\$0.00498	\$0.00498	\$0.00498	\$0.00498	\$0.00498	\$0.00496
22	Losses	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%
23	Total Retail Rate – Variable RPS Charge (L.21 * (1+L.22))	\$0.00513	\$0.00530	\$0.00530	\$0.00530	\$0.00530	\$0.00530	\$0.00530	\$0.00530	
24	Total Retail Rate – Fixed RPS Charge (L.21 * (1+L.22))									\$0.00528
TOTAL DEFAULT SERVICE CHARGE										
25	Total Retail Rate – Residential Variable Default Service Charge (L.7 + L.23)	\$0.33417	\$0.41371	\$0.39238	\$0.24738	\$0.16463	\$0.14418	\$0.13638	\$0.15801	
26	Total Retail Rate – Residential Fixed Default Service Charge (L.8 + L.24)									\$0.25925
27	Total Retail Rate – G2 and OL Variable Default Service Charge (L.15 + L.23)	\$0.33339	\$0.42015	\$0.40017	\$0.24841	\$0.16270	\$0.14129	\$0.14036	\$0.16058	
28	Total Retail Rate – G2 and OL Fixed Default Service Charge (L.16 + L.24)									\$0.25375

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:		<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Total</u>
<i>Power Supply Charge</i>								
1	Reconciliation							\$316,931
2	Total Costs excl. wholesale supplier charge							<u>\$29,500</u>
3	Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							\$346,431
4	kWh Purchases							25,734,051
5	Total, Before Losses (L.3 / L.4)							\$0.01346
6	Losses							<u>4.591%</u>
7	Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6))	\$0.01408	\$0.01408	\$0.01408	\$0.01408	\$0.01408	\$0.01408	\$0.01408
8a	Wholesale Supplier Charge	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
8b	Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
8	Retail Rate - Wholesale Supplier Charge (L.8a * (1+L.8b))	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
9	Total Retail Rate - Power Supply Charge (L.7 + L.8)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
<i>Renewable Portfolio Standard (RPS) Charge</i>								
10	Reconciliation	(\$6,418)	(\$5,605)	(\$5,376)	(\$4,876)	(\$5,237)	(\$5,276)	(\$32,787)
11	Total Costs	<u>\$39,468</u>	<u>\$34,468</u>	<u>\$33,062</u>	<u>\$29,986</u>	<u>\$32,206</u>	<u>\$33,763</u>	<u>\$202,953</u>
12	Reconciliation plus Total Costs (L.10+ L.11)	\$33,050	\$28,864	\$27,686	\$25,110	\$26,969	\$28,487	\$170,167
13	kWh Purchases	<u>5,037,119</u>	<u>4,399,055</u>	<u>4,219,547</u>	<u>3,826,925</u>	<u>4,110,325</u>	<u>4,141,079</u>	25,734,051
14	Total, Before Losses (L.12 / L.13)	\$0.00656	\$0.00656	\$0.00656	\$0.00656	\$0.00656	\$0.00688	
15	Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
16	Total Retail Rate - RPS Charge (L.14 * (1+L.15))	\$0.00686	\$0.00686	\$0.00686	\$0.00686	\$0.00686	\$0.00719	
TOTAL DEFAULT SERVICE CHARGE								
17	Total Retail Rate - Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

Authorized by NHPUC Order No.

26,694 in Case No. DE 23-05422-017, dated

September 30, 2022

Issued: June 9, 2023
Effective: August 1, 2023

October 12, 2022

December 1, 2022

Issued By: Daniel Hurstak
Sr. Vice President

Robert B. Hevert

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:	<u>Dec-22</u>	<u>Jan-23</u>	<u>Feb-23</u>	<u>Mar-23</u>	<u>Apr-23</u>	<u>May-23</u>	<u>Jun-23</u>	<u>Jul-23</u>	<u>Total</u>
<i>Power Supply Charge</i>									
1 Reconciliation									\$210,620
2 Total Costs excl. wholesale supplier charge									<u>\$41,107</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)									\$251,727
4 kWh Purchases									<u>37,095,826</u>
5 Total, Before Losses (L.3 / L.4)									\$0.00679
6 Losses									<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6))	\$0.01408	\$0.01408	\$0.01408	\$0.01408	\$0.01408	\$0.01408	\$0.01408	\$0.01408	\$0.00710
8a Wholesale Supplier Charge	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
8b Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
8 Retail Rate – Wholesale Supplier Charge (L.8a * (1+L.8b))	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
9 Total Retail Rate – Power Supply Charge (L.7 + L.8)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
<i>Renewable Portfolio Standard (RPS) Charge</i>									
10 Reconciliation	(\$9,331)	(\$9,747)	(\$9,512)	(\$9,506)	(\$9,061)	(\$9,629)	(\$9,805)	(\$10,832)	(\$77,423)
11 Total Costs	<u>\$32,062</u>	<u>\$34,225</u>	<u>\$33,398</u>	<u>\$33,377</u>	<u>\$31,815</u>	<u>\$33,810</u>	<u>\$34,428</u>	<u>\$38,033</u>	<u>\$271,149</u>
12 Reconciliation plus Total Costs (L.10 + L.11)	\$22,732	\$24,478	\$23,886	\$23,871	\$22,754	\$24,181	\$24,623	\$27,201	\$193,726
13 kWh Purchases	<u>4,470,675</u>	<u>4,670,304</u>	<u>4,557,419</u>	<u>4,554,602</u>	<u>4,341,351</u>	<u>4,613,577</u>	<u>4,697,997</u>	<u>5,189,901</u>	<u>37,095,826</u>
14 Total, Before Losses (L.12 / L.13)	\$0.00508	\$0.00524	\$0.00524	\$0.00524	\$0.00524	\$0.00524	\$0.00524	\$0.00524	
15 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
16 Total Retail Rate – RPS Charge (L.14 * (1+L.15))	\$0.00532	\$0.00548	\$0.00548	\$0.00548	\$0.00548	\$0.00548	\$0.00548	\$0.00548	
<i>TOTAL DEFAULT SERVICE CHARGE</i>									
17 Total Retail Rate – Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

	<u>Aug-23</u> <u>Estimated</u>	<u>Sep-23</u> <u>Estimated</u>	<u>Oct-23</u> <u>Estimated</u>	<u>Nov-23</u> <u>Estimated</u>	<u>Dec-23</u> <u>Estimated</u>	<u>Jan-24</u> <u>Estimated</u>	<u>Total</u>
Residential Class							
1 Reconciliation (1)	(\$19,941)	(\$15,246)	(\$13,127)	(\$13,416)	(\$16,360)	(\$17,704)	(\$95,794)
2 Total Costs (Page 5)	<u>\$4,120,618</u>	<u>\$2,429,209</u>	<u>\$1,930,249</u>	<u>\$2,990,008</u>	<u>\$7,267,251</u>	<u>\$10,329,264</u>	<u>\$29,066,599</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$4,100,677	\$2,413,963	\$1,917,122	\$2,976,592	\$7,250,891	\$10,311,560	\$28,970,806
4 kWh Purchases	<u>50,578,799</u>	<u>38,669,999</u>	<u>33,295,172</u>	<u>34,028,402</u>	<u>41,494,756</u>	<u>44,905,298</u>	<u>242,972,424</u>
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7 Total Retail Rate - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.08626	\$0.06642	\$0.06126	\$0.09307	\$0.18593	\$0.24433	
8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.12687
G2 and OL Class							
9 Reconciliation (1)	(\$7,354)	(\$6,184)	(\$5,735)	(\$5,430)	(\$6,123)	(\$6,335)	(\$37,161)
10 Total Costs (Page 5)	<u>\$1,385,959</u>	<u>\$900,398</u>	<u>\$798,925</u>	<u>\$1,264,771</u>	<u>\$2,732,996</u>	<u>\$3,781,424</u>	<u>\$10,864,475</u>
11 Reconciliation plus Total Costs (L.9 + L.10)	\$1,378,606	\$894,214	\$793,191	\$1,259,341	\$2,726,874	\$3,775,089	\$10,827,314
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14 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
15 Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.07866	\$0.06066	\$0.05803	\$0.09730	\$0.18686	\$0.25002	
16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.12224

(1) Balance as of April 30, 2023 modified, as detailed below, to include the reconciliation of estimated costs and revenues for May, June and July 2023. Figure is then allocated between rate periods (August 2023-January 2024 and February-July 2024) and rate classes (Residential and G2/OL), and then to each month, August 2023 through January 2024, on equal per kWh basis.

a April 30, 2023 balance - Schedule LSM-2, Page 2	\$14,222,310
b less: Estimated remaining prior period reconciliation - May, Jun, Jul 2023:	
c Estimated costs - May, Jun, Jul 2023	\$21,683,441
d Estimated revenue- May, Jun, Jul 2023	<u>\$36,166,089</u>
e line c - line d	(\$14,482,648)
f Reconciliation for August 1, 2023-July 31, 2024 (line a + line e)	(\$260,338)

	Non-G1 total kWh purchases	% per period	Reconciliation per period
g Rate period: August 2023-January 2024	337,212,815	51.07%	(\$132,955)
h Rate period: February-July 2024	<u>323,073,819</u>	48.93%	<u>(\$127,383)</u>
i Total	660,286,634		(\$260,338)

	Aug2023-Jan2024 kWh purchases	% by class	Aug2023-Jan2024 Reconciliation by class
j Residential class	242,972,424	72.05%	(\$95,794)
k G2 and OL class	<u>94,240,391</u>	27.95%	<u>(\$37,161)</u>
l Total	337,212,815		(\$132,955)

Unitil Energy Systems, Inc.
 Reconciliation of Non-G1 Class Power Supply Charge Costs and Revenues

Schedule LSM-2
 Page 2 of 5

	(a) Beginning Balance	(b) Total Costs (Page 3)	(c) Total Revenue (Page 4)	(d) Ending Balance Before Interest (a + b - c)	(e) Average Monthly Balance ((a+d) / 2)	(f) Interest Rate	(g) Number of Days / Month	(h) Computed Interest	(i) Ending Balance with Interest (d + h)
Mar-22	\$6,955,009	\$7,294,122	\$8,128,870	\$6,120,261	\$6,537,635	3.25%	31	\$18,046	\$6,138,307
Apr-22	\$6,138,307	\$2,978,220	\$6,744,170	\$2,372,357	\$4,255,332	3.25%	30	\$11,367	\$2,383,724
May-22	\$2,383,724	\$3,818,708	\$6,597,541	(\$395,109)	\$994,307	3.25%	31	\$2,745	(\$392,365)
Jun-22	(\$392,365)	\$4,635,704	\$4,836,731	(\$593,391)	(\$492,878)	3.25%	30	(\$1,317)	(\$594,708)
Jul-22	(\$594,708)	\$6,287,730	\$6,834,335	(\$1,141,313)	(\$868,011)	4.00%	31	(\$2,949)(1)	(\$1,144,262)
Aug-22	(\$1,144,262)	\$6,276,208	\$6,107,444	(\$975,498)	(\$1,059,880)	4.00%	31	(\$4,297)(2)	(\$979,795)
Sep-22	(\$979,795)	\$3,907,619	\$4,146,561	(\$1,218,737)	(\$1,099,266)	4.00%	30	(\$3,614)	(\$1,222,351)
Oct-22	(\$1,222,351)	\$3,911,214	\$4,237,361	(\$1,548,499)	(\$1,385,425)	5.50%	31	(\$6,472)	(\$1,554,970)
Nov-22	(\$1,554,970)	\$5,805,269	\$4,330,514	(\$80,215)	(\$817,593)	5.50%	30	(\$3,696)	(\$83,911)
Dec-22	(\$83,911)	\$18,292,427	\$13,190,441	\$5,018,074	\$2,467,081	5.50%	31	\$11,524	\$5,029,598
Jan-23	\$5,029,598	\$22,270,471	\$15,462,162	\$11,837,907	\$8,433,753	7.00%	31	\$50,140	\$11,888,048
Feb-23	\$11,888,048	\$19,141,751	\$12,660,915	\$18,368,883	\$15,128,466	7.00%	28	\$81,238	\$18,450,121
Mar-23	\$18,450,121	\$11,381,060	\$12,399,998	\$17,431,183	\$17,940,652	7.00%	31	\$106,661	\$17,537,844
Apr-23	\$17,537,844	\$6,142,608	\$9,558,975	\$14,121,477	\$15,829,661	7.75%	30	\$100,833	\$14,222,310
Total		\$122,143,111	\$115,236,018					\$360,209	

(1) Includes adjustment of \$0.27 related to reclass of June 2022 write offs for \$92.13 from G1 power supply.

(2) Includes adjustment of (\$696.68) related to reclass of June and July 2022 net metering credits moved to the External Delivery Charge.

Calculation of Working Capital
Supplier Charges and GIS Support Payments

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Total Non-G1 Class DS Supplier Charges	GIS Support Payments	Number of Days of Lag / 365 (1)	Working Capital Requirement ((a+b)*c)	Prime Rate (2)	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total Costs (sum a + b + f + g + h + i + j + k)
Mar-22	\$7,233,172	\$527	6.25%	\$451,858	3.37%	\$15,228	\$41,415	\$3,007	\$0	\$0	\$773	\$7,294,122
Apr-22	\$2,912,138	\$509	6.25%	\$181,941	3.50%	\$6,368	\$55,432	\$3,007	\$0	\$0	\$765	\$2,978,220
May-22	\$3,779,355	\$493	6.25%	\$236,111	3.94%	\$9,303	\$25,788	\$3,007	\$0	\$0	\$762	\$3,818,708
Jun-22	\$4,566,764	\$477	6.17%	\$281,793	4.38%	\$12,343	\$52,012	\$3,007	\$343	\$0	\$759	\$4,635,704
Jul-22	\$6,232,600	\$494	6.17%	\$384,573	4.85%	\$18,652	\$32,207	\$3,007	\$0	\$0	\$771	\$6,287,730
Aug-22	\$6,228,590 (3)	\$500	6.17%	\$384,326	5.50%	\$21,138	\$22,199	\$3,007	\$0	\$0	\$775	\$6,276,208
Sep-22	\$3,800,102	\$521	6.17%	\$234,493	5.73%	\$13,436	\$89,787	\$3,007	\$0	\$0	\$765	\$3,907,619
Oct-22	\$3,854,525	\$511	6.17%	\$237,850	6.25%	\$14,866	\$37,547	\$3,007	\$0	\$0	\$758	\$3,911,214
Nov-22	\$5,746,170	\$491	6.17%	\$354,561	6.95%	\$24,642	\$30,200	\$3,007	\$0	\$0	\$759	\$5,805,269
Dec-22	\$18,171,052	\$504	6.17%	\$1,121,160	7.27%	\$81,508	\$35,128	\$2,912	\$546	\$0	\$775	\$18,292,427
Jan-23	\$22,109,309	\$542	6.17%	\$1,364,148	7.50%	\$102,311	\$54,616	\$2,912	\$0	\$0	\$781	\$22,270,471
Feb-23	\$19,022,724	\$532	6.17%	\$1,173,709	7.74%	\$90,845	\$23,959	\$2,912	\$0	\$0	\$780	\$19,141,751
Mar-23	\$11,290,883	\$524	6.17%	\$696,664	7.82%	\$54,479	\$31,487	\$2,912	\$0	\$0	\$775	\$11,381,060
Apr-23	<u>\$6,084,498</u>	<u>\$512</u>	6.17%	<u>\$375,437</u>	8.00%	<u>\$30,035</u>	<u>\$23,885</u>	<u>\$2,912</u>	<u>\$0</u>	<u>\$0</u>	<u>\$767</u>	<u>\$6,142,608</u>
Total	\$121,031,882	\$7,138				\$495,153	\$555,661	\$41,623	\$889	\$0	\$10,765	\$122,143,111

(1) For the months March-May 2022, number of days lag equals 22.80. Calculated using revenue lag of 59.97 days less cost lead of 37.17 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 21-041 filed April 2, 2021.

For the months June 2022-April 2023, number of days lag equals 22.52. Calculated using revenue lag of 58.28 days less cost lead of 35.76 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 22-017 filed March, 25, 2022.

(2) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

(3) Includes reclass of June and July 2022 net metering credits, totaling \$137,273.46, which were moved to the External Delivery Charge per DE 22-038.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Total Residential Class Billed Default Service kWh (1)	Unbilled Factor (2)	Residential Class Unbilled kWh (a * b)	Effective Fixed Power Supply Charge	Residential Class Unbilled Power Supply Charge Revenue (c * d)	Total G2/OL Class Billed Default Service kWh (1)	Unbilled Factor (2)	G2/OL Class Unbilled kWh (f * g)	Effective Fixed Power Supply Charge	G2/OL Class Unbilled Power Supply Charge Revenue (h * i)	Reversal of prior month unbilled	Total Billed Non-G1 Class Power Supply Charge Revenue (1)	Total Revenue (e + j + k + l)
Mar-22	39,405,712	41.4%	16,312,792	\$0.16742	\$2,731,088	15,008,526	41.4%	6,213,083	\$0.14605	\$907,421	(\$4,373,836)	\$8,864,197	\$8,128,870
Apr-22	31,766,874	48.1%	15,266,913	\$0.16742	\$2,555,987	12,690,938	48.1%	6,099,166	\$0.14605	\$890,783	(\$3,638,508)	\$6,935,908	\$6,744,170
May-22	30,773,915	48.0%	14,785,513	\$0.16742	\$2,475,391	12,740,863	48.0%	6,121,424	\$0.14605	\$894,034	(\$3,446,770)	\$6,674,887	\$6,597,541
Jun-22	35,066,561	50.4%	17,690,598	\$0.09679	\$1,712,273	13,459,116	50.4%	6,789,939	\$0.08932	\$606,477	(\$3,369,425)	\$5,887,405	\$4,836,731
Jul-22	44,030,906	62.4%	27,487,146	\$0.09679	\$2,660,481	15,602,128	62.4%	9,739,931	\$0.08932	\$869,971	(\$2,318,750)	\$5,622,634	\$6,834,335
Aug-22	54,679,728	40.0%	21,869,435	\$0.09679	\$2,116,743	17,878,843	40.0%	7,150,734	\$0.08932	\$638,704	(\$3,530,451)	\$6,882,449	\$6,107,444
Sep-22	40,781,571	30.9%	12,619,221	\$0.09679	\$1,221,414	15,016,955	30.9%	4,646,763	\$0.08932	\$415,049	(\$2,755,446)	\$5,265,544	\$4,146,561
Oct-22	29,379,547	51.4%	15,114,879	\$0.09679	\$1,462,969	11,743,805	51.4%	6,041,829	\$0.08932	\$539,656	(\$1,636,463)	\$3,871,199	\$4,237,361
Nov-22	29,439,529	61.8%	18,199,900	\$0.09679	\$1,761,568	11,588,244	61.8%	7,164,003	\$0.08932	\$639,889	(\$2,002,625)	\$3,931,682	\$4,330,514
Dec-22	36,768,729	53.9%	19,827,002	\$0.25397	\$5,035,464	12,929,901	53.9%	6,972,261	\$0.24847	\$1,732,398	(\$2,401,457)	\$8,824,037	\$13,190,441
Jan-23	42,609,737	51.0%	21,735,450	\$0.25397	\$5,520,152	14,477,617	51.0%	7,385,108	\$0.24847	\$1,834,978	(\$6,767,861)	\$14,874,893	\$15,462,162
Feb-23	39,833,587	42.9%	17,080,712	\$0.25397	\$4,337,988	14,146,347	42.9%	6,065,978	\$0.24847	\$1,507,214	(\$7,355,130)	\$14,170,843	\$12,660,915
Mar-23	36,882,869	42.1%	15,518,642	\$0.25397	\$3,941,269	13,524,719	42.1%	5,690,590	\$0.24847	\$1,413,941	(\$5,845,202)	\$12,889,990	\$12,399,998
Apr-23	<u>29,805,766</u>	45.2%	13,472,530	\$0.25397	<u>\$3,421,619</u>	<u>11,272,128</u>	45.2%	5,095,124	\$0.24847	<u>\$1,265,986</u>	<u>(\$5,355,210)</u>	<u>\$10,226,582</u>	<u>\$9,558,975</u>
Total	521,225,031				\$40,954,405	192,080,130				\$14,156,499	(\$54,797,136)	\$114,922,251	\$115,236,018

(1) Per billing system

(2) Detail of Unbilled Factors for the Residential, Regular General, and Outdoor Lighting Classes:

	Non-G1 Class Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Mar-22	71,574,882	29,629,871	41.4%
Apr-22	60,029,143	28,849,541	48.1%
May-22	59,353,967	28,516,971	48.0%
Jun-22	65,817,461	33,204,004	50.4%
Jul-22	79,250,677	49,473,770	62.4%
Aug-22	94,623,261	37,845,053	40.0%
Sep-22	74,706,036	23,116,618	30.9%
Oct-22	56,343,980	28,987,255	51.4%
Nov-22	56,193,087	34,739,298	61.8%
Dec-22	66,410,230	35,810,749	53.9%
Jan-23	76,373,642	38,958,594	51.0%
Feb-23	73,297,127	31,429,936	42.9%
Mar-23	69,633,730	29,298,722	42.1%
Apr-23	58,993,489	26,665,698	45.2%

Redacted

Unitil Energy Systems, Inc.
Itemized Costs for Non-G1 Class Default Service Charge

	Calculation of Working Capital Supplier Charges and GIS Support Payments		(c) GIS Support Payments	(d) Number of Days of Lag / 365 (2)	(e) Working Capital Requirement (a+b+c)*d	(f) Prime Rate (3)	(g) Supply Related Working Capital (e * f)	(h) Provision for Uncollected Accounts	(i) Internal Company Administrative Costs	(j) Legal Charges	(k) Consulting Outside Service Charges	(l) Default Service Portion of the annual PUC Assessment	(m) Non-G1 Class (Residential) DS Supplier Charges (col. a)	(n) Non-G1 Class (G2 and OL) DS Supplier Charges (col. b)	(o) Total Remaining Costs (sum col. c + g + h + i + j + k + l)	(p) Total All Costs (sum col. m + n + o)
	(a) Non-G1 Class (Residential) DS Supplier Charges (1)	(b) Non-G1 Class (G2 and OL) DS Supplier Charges (1)														
Aug-23			\$568	4.74%		8.25%			\$2,912	\$0	\$0	\$774				\$5,506,578
Sep-23			\$638	4.74%		8.25%			\$2,912	\$0	\$0	\$774				\$3,329,607
Oct-23			\$501	4.74%		8.25%			\$2,912	\$0	\$0	\$774				\$2,729,175
Nov-23			\$441	4.74%		8.25%			\$2,912	\$0	\$0	\$774				\$4,254,779
Dec-23			\$441	4.74%		8.25%			\$2,912	\$0	\$0	\$774				\$10,000,247
Jan-24			\$526	4.74%		8.25%			\$2,912	\$0	\$0	\$774				\$14,110,688
Total			\$3,115						\$17,471	\$0	\$0	\$4,641				\$39,931,074

Total Costs Allocated to the Residential Class and the G2/OL Class

	Non-G1 Class (Residential) DS Supplier Charges (col. a)	Allocation of Remaining Costs (col. o) to Residential Class (4)	Total Non-G1 Class (Residential) Power Supply Charges (iii) = (i) + (ii)	Non-G1 Class (G2 and OL) DS Supplier Charges (col. b)	Allocation of Remaining Costs (col. o) to G2 and OL Class (4)	Total Non-G1 Class (G2 and OL) Power Supply Charges (vi) = (iv) + (v)
	(i)	(ii)	(iii) = (i) + (ii)	(iv)	(v)	(vi) = (iv) + (v)
Aug-23			\$4,120,618			\$1,385,959
Sep-23			\$2,429,209			\$900,398
Oct-23			\$1,930,249			\$798,925
Nov-23			\$2,990,008			\$1,264,771
Dec-23			\$7,267,251			\$2,732,996
Jan-24			\$10,329,264			\$3,781,424
Total			\$29,066,599			\$10,864,475

(1) Estimates based on monthly average wholesale rate times estimated monthly purchases.

(2) Number of days lag equals 17.30. Calculated using revenue lag of 56.39 days less cost lead of 39.09 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 23-054 filed June 9, 2023.

(3) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

(4) Remaining Costs (column o) allocated between the Residential Class and the G2 and Outdoor Lighting Class based on estimated monthly kWh purchases, as shown below:

	Estimated kWh Purchases - Residential Class	Estimated kWh Purchases - G2 and OL Class	Total Non-G1 Class kWh Purchases	Residential Class kWh Purchases / Total Non-G1 Class kWh Purchases	G2 and OL Class kWh Purchases / Total Non-G1 Class kWh Purchases
Aug-23	50,578,799	18,648,718	69,227,517	73.1%	26.9%
Sep-23	38,669,999	15,683,934	54,353,933	71.1%	28.9%
Oct-23	33,295,172	14,543,408	47,838,579	69.6%	30.4%
Nov-23	34,028,402	13,771,759	47,800,160	71.2%	28.8%
Dec-23	41,494,756	15,526,924	57,021,680	72.8%	27.2%
Jan-24	44,905,298	16,065,648	60,970,945	73.7%	26.3%
Total	242,972,424	94,240,391	337,212,815		

Unitil Energy Systems, Inc.
 Calculation of Non-G1 Class Default Service Renewable Portfolio Standard (RPS) Charge

Schedule LSM-3
 Page 1 of 5

	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Total</u>
1 Reconciliation (1)	(\$166,522)	(\$130,744)	(\$115,072)	(\$114,980)	(\$137,162)	(\$146,661)	(\$811,141)
2 Total Costs (Page 5)	\$533,768	\$419,093	\$368,860	\$368,560	\$439,657	\$489,170	\$2,619,108
3 Reconciliation plus Total Costs (L.1 + L.2)	\$367,246	\$288,348	\$253,788	\$253,580	\$302,496	\$342,509	\$1,807,967
4 kWh Purchases	<u>69,227,517</u>	<u>54,353,933</u>	<u>47,838,579</u>	<u>47,800,160</u>	<u>57,021,680</u>	<u>60,970,945</u>	<u>337,212,815</u>
5 Total, Before Losses (L.3 / L.4)	\$0.00530	\$0.00531	\$0.00531	\$0.00531	\$0.00530	\$0.00562	\$0.00536
6 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6))	\$0.00564	\$0.00564	\$0.00564	\$0.00564	\$0.00564	\$0.00598	
8 Total Retail Rate - Fixed RPS Charge (L.5 * (1+L.6))							\$0.00570

(1) Balance as of April 30, 2023 modified, as detailed below, to reflect that current rates include a reconciliation through July 31, 2023. Figure is then allocated between rate periods (August 2023-January 2024 and February-July 2024) and then to each month, August 2023 through January 2024, on equal per kWh basis.

a	April 30, 2023 actual balance - Schedule LSM-3, Page 2	(\$1,947,974)
b	less: Estimated remaining prior period reconciliation - May, Jun, Jul 2023:	
c	Estimated kWh Sales May-Jul 2023	151,126,588
d	Amount of reconciliation in current RPS Charge	(\$0.00238)
e	Estimated amount of reconciliation - May-Jul 2023	(\$359,681)
f	Total reconciliation for August 1, 2023-July 31, 2024 (line a - line e)	(\$1,588,293)

	Non-G1 total	Reconciliation
	<u>kWh purchases</u>	<u>% per period</u>
g Rate period: August 2023-January 2024	337,212,815	51.07%
h Rate period: February-July 2024	<u>323,073,819</u>	<u>48.93%</u>
i Total	660,286,634	(\$1,588,293)

Unitil Energy Systems, Inc.
 Reconciliation of Non-G1 Class RPS Costs and Revenues

Schedule LSM-3
 Page 2 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning Balance	Total Costs (Page 3)	Total Revenue (Page 4)	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)
Mar-22	(\$2,074,408)	\$375,229	\$387,511	(\$2,086,689)	(\$2,080,549)	3.25%	31	(\$5,743)	(\$2,092,432)
Apr-22	(\$2,092,432)	\$415,715	\$336,252	(\$2,012,970)	(\$2,052,701)	3.25%	30	(\$5,483)	(\$2,018,453)
May-22	(\$2,018,453)	\$414,543	\$334,342	(\$1,938,252)	(\$1,978,352)	3.25%	31	(\$5,461)	(\$1,943,713)
Jun-22	(\$1,943,713)	(\$1,146,118)	\$232,350	(\$3,322,181)	(\$2,632,947)	3.25%	30	(\$7,033)	(\$3,329,214)
Jul-22	(\$3,329,214)	\$394,755	\$317,034	(\$3,251,493)	(\$3,290,353)	4.00%	31	(\$11,178)	(\$3,262,671)
Aug-22	(\$3,262,671)	\$392,937	\$281,867	(\$3,151,601)	(\$3,207,136)	4.00%	31	(\$10,895)	(\$3,162,496)
Sep-22	(\$3,162,496)	\$407,158	\$192,917	(\$2,948,255)	(\$3,055,376)	4.00%	30	(\$10,045)	(\$2,958,300)
Oct-22	(\$2,958,300)	\$392,485	\$197,164	(\$2,762,980)	(\$2,860,640)	5.50%	31	(\$13,363)	(\$2,776,342)
Nov-22	(\$2,776,342)	\$390,518	\$198,141	(\$2,583,965)	(\$2,680,154)	5.50%	30	(\$12,116)	(\$2,596,081)
Dec-22	(\$2,596,081)	\$378,915	\$270,196	(\$2,487,362)	(\$2,541,721)	5.50%	31	(\$11,873)	(\$2,499,235)
Jan-23	(\$2,499,235)	\$425,115	\$313,434	(\$2,387,554)	(\$2,443,395)	7.00%	31	(\$14,526)	(\$2,402,081)
Feb-23	(\$2,402,081)	\$424,378	\$253,546	(\$2,231,249)	(\$2,316,665)	7.00%	28	(\$12,440)	(\$2,243,689)
Mar-23	(\$2,243,689)	\$373,904	\$255,995	(\$2,125,781)	(\$2,184,735)	7.00%	31	(\$12,989)	(\$2,138,769)
Apr-23	(\$2,138,769)	<u>\$406,733</u>	<u>\$202,962</u>	(\$1,934,999)	(\$2,036,884)	7.75%	30	<u>(\$12,975)</u>	(\$1,947,974)
Total		\$4,046,266	\$3,773,712					(\$146,120)	

	(a) Renewable Energy Credits	<i>Calculation of Working Capital</i>				(f) Total Costs (sum a + e)
		(b) Number of Days of Lag / 365 (1)	(c) Working Capital Requirement (a*b)	(d) Prime Rate (2)	(e) Supply Related Working Capital (c * d)	
Mar-22	\$383,321	(62.64%)	(\$240,127)	3.37%	(\$8,092)	\$375,229
Apr-22	\$425,034	(62.64%)	(\$266,257)	3.50%	(\$9,319)	\$415,715
May-22	\$425,034	(62.64%)	(\$266,257)	3.94%	(\$10,491)	\$414,543
Jun-22	(\$1,181,572)	(68.51%)	\$809,458	4.38%	\$35,454	(\$1,146,118)
Jul-22	\$408,322	(68.51%)	(\$279,729)	4.85%	(\$13,567)	\$394,755
Aug-22	\$408,322	(68.51%)	(\$279,729)	5.50%	(\$15,385)	\$392,937
Sep-22	\$423,794	(68.51%)	(\$290,328)	5.73%	(\$16,636)	\$407,158
Oct-22	\$410,041	(68.51%)	(\$280,906)	6.25%	(\$17,557)	\$392,485
Nov-22	\$410,041	(68.51%)	(\$280,906)	6.95%	(\$19,523)	\$390,518
Dec-22	\$398,776	(68.51%)	(\$273,189)	7.27%	(\$19,861)	\$378,915
Jan-23	\$448,140	(68.51%)	(\$307,007)	7.50%	(\$23,026)	\$425,115
Feb-23	\$448,140	(68.51%)	(\$307,007)	7.74%	(\$23,762)	\$424,378
Mar-23	\$395,069	(68.51%)	(\$270,649)	7.82%	(\$21,165)	\$373,904
Apr-23	<u>\$430,316</u>	(68.51%)	(\$294,796)	8.00%	<u>(\$23,584)</u>	<u>\$406,733</u>
Total	\$4,232,779				(\$186,512)	\$4,046,266

(1) For the months March-May 2022, number of days lag equals (228.65). Calculated using revenue lag of 59.97 days less cost lead of 288.62 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 21-041 filed April 2, 2021.

For the months June 2022-April 2023, number of days lag equals (250.05). Calculated using revenue lag of 58.28 days less cost lead of 308.33 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 22-017 filed March 25, 2022.

(2) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

	(a) Total Non-G1 Class Billed Default Service kWh (1)	(b) Unbilled Factor (2)	(c) Non-G1 Class Unbilled kWh (a * b)	(d) Effective Fixed RPS Charge	(e) Non-G1 Class Unbilled RPS Charge Revenue (c * d)	(f) Reversal of prior month unbilled	(g) Total Billed Non- G1 Class RPS Charge Revenue (1)	(h) Total Revenue (e + f + g)
Mar-22	54,414,238	41.4%	22,525,875	\$0.00776	\$174,801	(\$209,827)	\$422,537	\$387,511
Apr-22	44,457,812	48.1%	21,366,080	\$0.00776	\$165,801	(\$174,801)	\$345,252	\$336,252
May-22	43,514,778	48.0%	20,906,937	\$0.00776	\$162,238	(\$165,801)	\$337,905	\$334,342
Jun-22	48,525,677	50.4%	24,480,537	\$0.00438	\$107,225	(\$162,238)	\$287,363	\$232,350
Jul-22	59,633,034	62.4%	37,227,076	\$0.00438	\$163,055	(\$107,225)	\$261,204	\$317,034
Aug-22	72,558,571	40.0%	29,020,168	\$0.00438	\$127,108	(\$163,055)	\$317,813	\$281,867
Sep-22	55,798,526	30.9%	17,265,984	\$0.00438	\$75,625	(\$127,108)	\$244,400	\$192,917
Oct-22	41,123,352	51.4%	21,156,708	\$0.00438	\$92,666	(\$75,625)	\$180,123	\$197,164
Nov-22	41,027,773	61.8%	25,363,904	\$0.00438	\$111,094	(\$92,666)	\$179,713	\$198,141
Dec-22	49,698,630	53.9%	26,799,262	\$0.00528	\$141,500	(\$111,094)	\$239,790	\$270,196
Jan-23	57,087,354	51.0%	29,120,558	\$0.00528	\$153,757	(\$141,500)	\$301,178	\$313,434
Feb-23	53,979,934	42.9%	23,146,690	\$0.00528	\$122,215	(\$153,757)	\$285,088	\$253,546
Mar-23	50,407,588	42.1%	21,209,231	\$0.00528	\$111,985	(\$122,215)	\$266,225	\$255,995
Apr-23	<u>41,077,894</u>	45.2%	18,567,655	\$0.00528	<u>\$98,037</u>	<u>(\$111,985)</u>	<u>\$216,910</u>	<u>\$202,962</u>
Total	713,305,161				\$1,807,106	(\$1,918,895)	\$3,885,502	\$3,773,712

(1) Per billing system

(2) Detail of Unbilled Factors for the Residential, Regular General, and Outdoor Lighting Classes:

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Mar-22	71,574,882	29,629,871	41.4%
Apr-22	60,029,143	28,849,541	48.1%
May-22	59,353,967	28,516,971	48.0%
Jun-22	65,817,461	33,204,004	50.4%
Jul-22	79,250,677	49,473,770	62.4%
Aug-22	94,623,261	37,845,053	40.0%
Sep-22	74,706,036	23,116,618	30.9%
Oct-22	56,343,980	28,987,255	51.4%
Nov-22	56,193,087	34,739,298	61.8%
Dec-22	66,410,230	35,810,749	53.9%
Jan-23	76,373,642	38,958,594	51.0%
Feb-23	73,297,127	31,429,936	42.9%
Mar-23	69,633,730	29,298,722	42.1%
Apr-23	58,993,489	26,665,698	45.2%

	(a) Renewable Energy Credits (1)	<i>Calculation of Working Capital</i>				(f) Total Costs (sum a + e)
		(b) Number of Days of Lag / 365 (2)	(c) Working Capital Requirement (a*b)	(d) Prime Rate (3)	(e) Supply Related Working Capital (c * d)	
Aug-23	\$566,451	(69.94%)	(\$396,159)	8.25%	(\$32,683)	\$533,768
Sep-23	\$444,754	(69.94%)	(\$311,048)	8.25%	(\$25,661)	\$419,093
Oct-23	\$391,446	(69.94%)	(\$273,765)	8.25%	(\$22,586)	\$368,860
Nov-23	\$391,127	(69.94%)	(\$273,543)	8.25%	(\$22,567)	\$368,560
Dec-23	\$466,578	(69.94%)	(\$326,310)	8.25%	(\$26,921)	\$439,657
Jan-24	<u>\$519,123</u>	(69.94%)	(\$363,059)	8.25%	<u>(\$29,952)</u>	<u>\$489,170</u>
Total	\$2,779,479				(\$160,370)	\$2,619,108

(1) Schedule JMP-4.

(2) Number of days lag equals (255.27). Calculated using revenue lag of 56.39 days less cost lead of 311.66 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 23-054 filed June 9, 2023.

(3) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

Unitil Energy Systems, Inc.
Calculation of G1 Large General Service Class Default Service Power Supply Charge

	Total
	<u>Aug 2023-Jan 2024</u>
1 Reconciliation (1)	\$316,931
2 Total Costs excl. wholesale supplier charge (Page 5)	<u>\$29,500</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)	\$346,431
4 kWh Purchases	<u>25,734,051</u>
5 Total, Before Losses (L.3 / L.4)	\$0.01346
6 Losses	<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	\$0.01408

(1) Balance as of April 30, 2023 modified, as detailed below, to reflect that current rates include a reconciliation through July 31, 2023 and to incorporate the difference between the estimated supplier cost and revenue in May 2023. Figure is then allocated between rate periods (August 2023-January 2024 and February-July 2024) and then to each month, August 2023 through January 2024, on equal per kWh basis.

a	April 30, 2023 actual balance - Schedule LSM-4, Page 2	\$611,641	
b	less: Estimated remaining prior period reconciliation - May, Jun, Jul 2023:		
c	Estimated kWh Sales May-Jul 2023	13,883,514	
d	Amount of reconciliation in current rate	<u>\$0.00594</u>	
e	Estimated amount of reconciliation - May-Jul 2024	\$82,468	
f	plus: Difference between the estimated supplier cost and revenue for May 2023	\$98,279	
g	Total reconciliation for August 1, 2023-July 31, 2024 (line a - line e + line f)	\$627,452	
h	kWh purchases forecast August 2023-January 2024	25,734,051	50.51%
i	kWh purchases forecast February-July 2024	<u>25,213,549</u>	49.49%
j	Total	50,947,600	
k	Reconciliation amount for August 2023-January 2024	(line g * line h%)	\$316,931
l	Reconciliation amount for February-July 2024	(line g * line i%)	<u>\$310,521</u>
m	Total	(line k + line l)	\$627,452

(2) The total G1 Power Supply Charge will equal the sum of Line 7 plus a wholesale supplier charge which shall be determined at the end of each month. The wholesale supply charges will be determined as the sum of the average ISO-New England real time hourly locational marginal prices for the New Hampshire load zone, weighted by the wholesale hourly kWh volumes of the Company's G1 Default Service customers, and charges for capacity, ancillary services, and other supplier costs established through a competitive bidding process.

Unitil Energy Systems, Inc.
 Reconciliation of G1 Class Power Supply Charge Costs and Revenues

Schedule LSM-4
 Page 2 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning	Total Costs (Page	Total Revenue	Ending	Average	Interest Rate	Number of	Computed	Ending Balance
	Balance	3)	(Page 4)	Balance	Monthly		Days / Month	Interest	with Interest (d
				Before	Balance				+ h)
				Interest	((a+d) / 2)				
				(a + b - c)					
Mar-22	\$522,675	\$452,707	\$715,682	\$259,701	\$391,188	3.25%	31	\$1,080	\$260,781
Apr-22	\$260,781	\$365,775	\$355,137	\$271,419	\$266,100	3.25%	30	\$711	\$272,130
May-22	\$272,130	\$471,215	\$397,958	\$345,387	\$308,758	3.25%	31	\$852	\$346,239
Jun-22	\$346,239	\$486,155	\$514,032	\$318,362	\$332,300	3.25%	30	\$888	\$319,250
Jul-22	\$319,250	\$757,570	\$542,794	\$534,025	\$426,638	4.00%	31	\$1,449 (1)	\$535,475
Aug-22	\$535,475	\$777,327	\$727,672	\$585,130	\$560,302	4.00%	31	\$1,903	\$587,034
Sep-22	\$587,034	\$455,044	\$651,232	\$390,846	\$488,940	4.00%	30	\$1,607	\$392,453
Oct-22	\$392,453	\$387,665	\$412,550	\$367,569	\$380,011	5.50%	31	\$1,775	\$369,344
Nov-22	\$369,344	\$446,515	\$353,223	\$462,636	\$415,990	5.50%	30	\$1,881	\$464,516
Dec-22	\$464,516	\$767,091	\$388,881	\$842,726	\$653,621	5.50%	31	\$3,053	\$845,779
Jan-23	\$845,779	\$401,738	\$600,206	\$647,311	\$746,545	7.00%	31	\$4,438	\$651,749
Feb-23	\$651,749	\$454,299	\$411,771	\$694,277	\$673,013	7.00%	28	\$3,614	\$697,891
Mar-23	\$697,891	\$319,505	\$371,213	\$646,183	\$672,037	7.00%	31	\$3,995	\$650,178
Apr-23	\$650,178	<u>\$297,129</u>	<u>\$339,671</u>	\$607,635	\$628,907	7.75%	30	<u>\$4,006</u>	\$611,641
Total		\$6,839,734	\$6,782,022					\$31,253	

(1) Includes adjustment of (\$0.28) related to reclass of June 2022 write offs for \$92.13 to NonG1 power supply.

Redacted

Unitil Energy Systems, Inc.
Itemized Costs for G1 Class Default Service Power Supply Charge

Schedule LSM-4
Page 3 of 5

<i>Calculation of Working Capital</i>												
<i>Supplier Charges and GIS Support Payments</i>												
(a)	(b)	(c) - (f)				(g)	(h)	(i)	(j)	(k)	(l)	
Total G1 Class DS Supplier Charges	GIS Support Payments	Number of Days of Lag / 365 (1)	Working Capital Requirement	Prime Rate (2)	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total Costs (sum a + b + f + g + h + i + j + k)	
Mar-22		0.24%		3.37%			\$4,668	\$0	\$0	\$60	\$452,707	
Apr-22		0.24%		3.50%			\$4,668	\$0	\$0	\$68	\$365,775	
May-22		0.24%		3.94%			\$4,668	\$0	\$0	\$71	\$471,215	
Jun-22		1.15%		4.38%			\$4,668	\$34	\$0	\$75	\$486,155	
Jul-22		1.15%		4.85%			\$4,668	\$0	\$0	\$63	\$757,570	
Aug-22		1.15%		5.50%			\$4,668	\$0	\$0	\$59	\$777,327	
Sep-22		1.15%		5.73%			\$4,668	\$0	\$0	\$69	\$455,044	
Oct-22		1.15%		6.25%			\$4,668	\$0	\$0	\$76	\$387,665	
Nov-22		1.15%		6.95%			\$4,668	\$0	\$0	\$74	\$446,515	
Dec-22		1.15%		7.27%			\$4,530	\$41	\$0	\$58	\$767,091	
Jan-23		1.15%		7.50%			\$4,530	\$0	\$0	\$52	\$401,738	
Feb-23		1.15%		7.74%			\$4,530	\$0	\$0	\$53	\$454,299	
Mar-23		1.15%		7.82%			\$4,530	\$0	\$0	\$58	\$319,505	
Apr-23		1.15%		8.00%			<u>\$4,530</u>	<u>\$0</u>	<u>\$0</u>	<u>\$66</u>	<u>\$297,129</u>	
Total	\$597						\$64,659	\$75	\$0	\$902	\$6,839,734	

(1) For the months March-May 2022, number of days lag equals 0.89. Calculated using revenue lag of 41.89 days less cost lead of 41.00 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 21-041 filed April 2, 2021.

For the months June 2022-April 2023, number of days lag equals 4.20. Calculated using revenue lag of 43.25 days less cost lead of 39.05 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 22-017 filed March 25, 2022.

(2) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Total G1 Class Billed Default Service kWh (1)	Unbilled Factor (2)	G1 Class Unbilled kWh (a * b)	Effective Variable Power Supply Charge	G1 Class Unbilled Power Supply Charge Revenue (c * d)	Reversal of prior month unbilled	Total Billed G1 Class Power Supply Charge Revenue (1)	Total Revenue (e + f + g)
Mar-22	4,243,093	44.9%	1,906,576	\$0.16986	\$323,851	(\$307,602)	\$699,433	\$715,682
Apr-22	3,944,000	49.4%	1,947,157	\$0.09570	\$186,343	(\$323,851)	\$492,645	\$355,137
May-22	4,049,004	48.0%	1,945,368	\$0.09809	\$190,821	(\$186,343)	\$393,480	\$397,958
Jun-22	4,772,910	45.0%	2,146,727	\$0.10326	\$221,671	(\$190,821)	\$483,182	\$514,032
Jul-22	4,859,741	46.0%	2,233,837	\$0.10914	\$243,801	(\$221,671)	\$520,664	\$542,794
Aug-22	5,511,916	46.2%	2,545,198	\$0.12478	\$317,590	(\$243,801)	\$653,883	\$727,672
Sep-22	5,020,033	44.0%	2,206,788	\$0.13776	\$304,007	(\$317,590)	\$664,814	\$651,232
Oct-22	4,106,436	51.4%	2,112,560	\$0.10727	\$226,614	(\$304,007)	\$489,942	\$412,550
Nov-22	4,002,747	54.2%	2,167,925	\$0.08872	\$192,338	(\$226,614)	\$387,499	\$353,223
Dec-22	3,720,546	51.3%	1,909,309	\$0.10924	\$208,573	(\$192,338)	\$372,647	\$388,881
Jan-23	3,808,198	50.6%	1,928,005	\$0.15522	\$299,265	(\$208,573)	\$509,514	\$600,206
Feb-23	3,701,849	42.9%	1,589,935	\$0.12406	\$197,247	(\$299,265)	\$513,789	\$411,771
Mar-23	3,783,764	43.9%	1,662,787	\$0.09741	\$161,972	(\$197,247)	\$406,488	\$371,213
Apr-23	<u>3,529,593</u>	48.1%	1,696,366	\$0.09548	<u>\$161,969</u>	<u>(\$161,972)</u>	<u>\$339,675</u>	<u>\$339,671</u>
Total	59,053,830				\$3,236,063	(\$3,381,696)	\$6,927,655	\$6,782,022

(1) Per billing system

(2) Detail of Unbilled Factors for the Large General Class:

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Mar-22	26,228,654	11,785,488	44.9%
Apr-22	24,425,385	12,058,838	49.4%
May-22	25,732,657	12,363,410	48.0%
Jun-22	28,252,964	12,707,425	45.0%
Jul-22	29,356,375	13,494,001	46.0%
Aug-22	32,469,634	14,993,269	46.2%
Sep-22	29,690,676	13,051,909	44.0%
Oct-22	25,213,654	12,971,186	51.4%
Nov-22	25,193,812	13,645,204	54.2%
Dec-22	24,876,662	12,766,202	51.3%
Jan-23	25,920,706	13,123,069	50.6%
Feb-23	26,286,240	11,289,876	42.9%
Mar-23	25,648,820	11,271,454	43.9%
Apr-23	24,404,748	11,729,221	48.1%

<i>Calculation of Working Capital Supplier Charges and GIS Support Payments</i>											
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Total G1 Class DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365 (2)	Working Capital Requirement (3)	Prime Rate (4)	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total Costs (sum a + b + f + g + h + i + j + k)
Aug-23	\$44	0.96%	\$2,793	8.25%	\$230	\$0	\$4,530	\$0	\$0	\$60	\$4,865
Sep-23	\$46	0.96%	\$1,871	8.25%	\$154	\$0	\$4,530	\$0	\$0	\$60	\$4,790
Oct-23	\$41	0.96%	\$1,676	8.25%	\$138	\$0	\$4,530	\$0	\$0	\$60	\$4,769
Nov-23	\$39	0.96%	\$2,439	8.25%	\$201	\$0	\$4,530	\$0	\$0	\$60	\$4,830
Dec-23	\$35	0.96%	\$5,156	8.25%	\$425	\$0	\$4,530	\$0	\$0	\$60	\$5,050
Jan-24	<u>\$38</u>	0.96%	\$6,896	8.25%	<u>\$569</u>	<u>\$0</u>	<u>\$4,530</u>	<u>\$0</u>	<u>\$0</u>	<u>\$60</u>	<u>\$5,197</u>
Total	\$244				\$1,719	\$0	\$27,179	\$0	\$0	\$359	\$29,500

(1) DS Supplier Charges to be determined at the end of each month.

(2) Number of days lag equals 3.51. Calculated using revenue lag of 42.67 days less cost lead of 39.16 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 23-054 filed June 9, 2023.

(3) The working capital requirement equals the supplier charge plus GIS Support payment times the number of days lag divided by 365. As the G1 class supplier charge is not determined using a contract price, estimates of the G1 class power supply costs were calculated based on the forecasted G1 class kWh purchases and an estimated price per kWh. The estimated price per kWh was determined by comparing a historical relationship between G1 and Non-G1 class supplier pricing and then applying that relationship to the current average Non-G1 supplier price per kWh. Actual working capital will be determined using the actual supplier charges in each month.

(4) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

Unitil Energy Systems, Inc.
Calculation of G1 Class Default Service Renewable Portfolio Standard (RPS) Charge

Schedule LSM-5
Page 1 of 5

	<u>Aug-23</u> <u>Estimated</u>	<u>Sep-23</u> <u>Estimated</u>	<u>Oct-23</u> <u>Estimated</u>	<u>Nov-23</u> <u>Estimated</u>	<u>Dec-23</u> <u>Estimated</u>	<u>Jan-24</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$6,418)	(\$5,605)	(\$5,376)	(\$4,876)	(\$5,237)	(\$5,276)	(\$32,787)
2 Total Costs (Page 5)	\$39,468	\$34,468	\$33,062	\$29,986	\$32,206	\$33,763	\$202,953
3 Reconciliation plus Total Costs (L.1 + L.2)	\$33,050	\$28,864	\$27,686	\$25,110	\$26,969	\$28,487	\$170,167
4 kWh Purchases	5,037,119	4,399,055	4,219,547	3,826,925	4,110,325	4,141,079	25,734,051
5 Total, Before Losses (L.3 / L.4)	\$0.00656	\$0.00656	\$0.00656	\$0.00656	\$0.00656	\$0.00688	
6 Losses	4.591%	4.591%	4.591%	4.591%	4.591%	4.591%	
7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6))	\$0.00686	\$0.00686	\$0.00686	\$0.00686	\$0.00686	\$0.00719	

(1) Balance as of April 30, 2023 modified, as detailed below, to reflect that current rates include a reconciliation through July 31, 2023. Figure is then allocated between rate periods (August 2023-January 2024 and February-July 2024) and then to each month, August 2023 through January 2024, on equal per kWh basis.

a	April 30, 2023 actual balance - Schedule LSM-5, Page 2		(\$95,177)	
b	less: Estimated remaining prior period reconciliation - May, Jun, Jul 2023:			
c	Estimated kWh Sales May-Jul 2023		13,883,514	
d	Amount of reconciliation in current rate		(\$0,00218)	
e	Estimated amount of reconciliation - May-Jul 2023		(\$30,266)	
f	Total reconciliation for August 1, 2023-July 31, 2024 (line a - Line e)		(\$64,911)	
g	kWh purchases forecast August 2023-January 2024		25,734,051	50.51%
h	kWh purchases forecast February-July 2024		25,213,549	49.49%
i	Total		50,947,600	
j	Reconciliation amount for August 2023-January 2024	(line f * line g%)	(\$32,787)	
k	Reconciliation amount for February-July 2024	(line f * line h%)	(\$32,125)	
l	Total	(line j + line k)	(\$64,911)	

Unitil Energy Systems, Inc.
 Reconciliation of G1 Class RPS Costs and Revenues

Schedule LSM-5
 Page 2 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning Balance	Total Costs (Page 3)	Total Revenue (Page 4)	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)
Mar-22	(\$170,639)	\$31,250	\$31,801	(\$171,190)	(\$170,914)	3.25%	31	(\$472)	(\$171,661)
Apr-22	(\$171,661)	\$34,622	\$30,323	(\$167,363)	(\$169,512)	3.25%	30	(\$453)	(\$167,815)
May-22	(\$167,815)	\$34,523	\$30,799	(\$164,092)	(\$165,954)	3.25%	31	(\$458)	(\$164,550)
Jun-22	(\$164,550)	(\$40,827)	\$23,013	(\$228,390)	(\$196,470)	3.25%	30	(\$525)	(\$228,915)
Jul-22	(\$228,915)	\$32,838	\$22,979	(\$219,055)	(\$223,985)	4.00%	31	(\$761)	(\$219,816)
Aug-22	(\$219,816)	\$32,680	\$27,195	(\$214,331)	(\$217,074)	4.00%	31	(\$737)	(\$215,068)
Sep-22	(\$215,068)	\$33,860	\$21,863	(\$203,071)	(\$209,070)	4.00%	30	(\$687)	(\$203,758)
Oct-22	(\$203,758)	\$32,635	\$18,737	(\$189,860)	(\$196,809)	5.50%	31	(\$919)	(\$190,780)
Nov-22	(\$190,780)	\$32,464	\$18,951	(\$177,267)	(\$184,023)	5.50%	30	(\$832)	(\$178,099)
Dec-22	(\$178,099)	\$45,189	\$18,756	(\$151,666)	(\$164,883)	5.50%	31	(\$770)	(\$152,437)
Jan-23	(\$152,437)	\$36,582	\$20,993	(\$136,848)	(\$144,642)	7.00%	31	(\$860)	(\$137,708)
Feb-23	(\$137,708)	\$36,516	\$18,434	(\$119,626)	(\$128,667)	7.00%	28	(\$691)	(\$120,316)
Mar-23	(\$120,316)	\$32,139	\$21,134	(\$109,312)	(\$114,814)	7.00%	31	(\$683)	(\$109,994)
Apr-23	(\$109,994)	<u>\$34,994</u>	<u>\$19,526</u>	(\$94,526)	(\$102,260)	7.75%	30	<u>(\$651)</u>	(\$95,177)
Total		\$409,465	\$324,504					(\$9,499)	

	(a) Renewable Energy Credits	<i>Calculation of Working Capital</i>				(f) Total Costs (sum a + e)
		(b) Number of Days of Lag / 365 (1)	(c) Working Capital Requirement (a*b)	(d) Prime Rate (2)	(e) Supply Related Working Capital (c * d)	
Mar-22	\$31,933	(63.45%)	(\$20,263)	3.37%	(\$683)	\$31,250
Apr-22	\$35,408	(63.45%)	(\$22,468)	3.50%	(\$786)	\$34,622
May-22	\$35,408	(63.45%)	(\$22,468)	3.94%	(\$885)	\$34,523
Jun-22	(\$42,145)	(71.39%)	\$30,087	4.38%	\$1,318	(\$40,827)
Jul-22	\$34,016	(71.39%)	(\$24,284)	4.85%	(\$1,178)	\$32,838
Aug-22	\$34,016	(71.39%)	(\$24,284)	5.50%	(\$1,336)	\$32,680
Sep-22	\$35,305	(71.39%)	(\$25,204)	5.73%	(\$1,444)	\$33,860
Oct-22	\$34,159	(71.39%)	(\$24,386)	6.25%	(\$1,524)	\$32,635
Nov-22	\$34,159	(71.39%)	(\$24,386)	6.95%	(\$1,695)	\$32,464
Dec-22	\$47,663	(71.39%)	(\$34,026)	7.27%	(\$2,474)	\$45,189
Jan-23	\$38,651	(71.39%)	(\$27,593)	7.50%	(\$2,069)	\$36,582
Feb-23	\$38,651	(71.39%)	(\$27,593)	7.74%	(\$2,136)	\$36,516
Mar-23	\$34,039	(71.39%)	(\$24,300)	7.82%	(\$1,900)	\$32,139
Apr-23	<u>\$37,114</u>	(71.39%)	(\$26,495)	8.00%	<u>(\$2,120)</u>	<u>\$34,994</u>
Total	\$428,377				(\$18,912)	\$409,465

(1) For the months March-May 2022, number of days lag equals (231.61). Calculated using revenue lag of 41.89 days less cost lead of 273.50 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 21-041 filed April 2, 2021.

For the months June 2022-April 2023, number of days lag equals (260.57). Calculated using revenue lag of 43.25 days less cost lead of 303.82 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 22-017 filed March 25, 2022.

(2) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Total G1 Class Billed Default Service kWh (1)	Unbilled Factor (2)	G1 Class Unbilled kWh (a * b)	Effective Variable RPS Charge	G1 Class Unbilled RPS Charge Revenue (c * d)	Reversal of prior month unbilled	Total Billed G1 Class RPS Charge Revenue (1)	Total Revenue (e + f + g)
Mar-22	4,243,093	44.9%	1,906,576	\$0.00761	\$14,509	(\$14,998)	\$32,290	\$31,801
Apr-22	3,944,000	49.4%	1,947,157	\$0.00761	\$14,818	(\$14,509)	\$30,014	\$30,322.64
May-22	4,049,004	48.0%	1,945,368	\$0.00761	\$14,804	(\$14,818)	\$30,813	\$30,799
Jun-22	4,772,910	45.0%	2,146,727	\$0.00467	\$10,025	(\$14,804)	\$27,792	\$23,013
Jul-22	4,859,741	46.0%	2,233,837	\$0.00467	\$10,432	(\$10,025)	\$22,572	\$22,979
Aug-22	5,511,916	46.2%	2,545,198	\$0.00467	\$11,886	(\$10,432)	\$25,741	\$27,195
Sep-22	5,020,033	44.0%	2,206,788	\$0.00467	\$10,306	(\$11,886)	\$23,444	\$21,863
Oct-22	4,106,436	51.4%	2,112,560	\$0.00467	\$9,866	(\$10,306)	\$19,177	\$18,737
Nov-22	4,002,747	54.2%	2,167,925	\$0.00467	\$10,124	(\$9,866)	\$18,693	\$18,951
Dec-22	3,720,546	51.3%	1,909,309	\$0.00532	\$10,158	(\$10,124)	\$18,723	\$18,756
Jan-23	3,808,198	50.6%	1,928,005	\$0.00548	\$10,565	(\$10,158)	\$20,585	\$20,993
Feb-23	3,701,849	42.9%	1,589,935	\$0.00548	\$8,713	(\$10,565)	\$20,286	\$18,434
Mar-23	3,783,764	43.9%	1,662,787	\$0.00548	\$9,112	(\$8,713)	\$20,735	\$21,134
Apr-23	<u>3,529,593</u>	48.1%	1,696,366	\$0.00548	<u>\$9,296</u>	<u>(\$9,112)</u>	<u>\$19,342</u>	<u>\$19,526</u>
Total	59,053,830				\$154,614	(\$160,316)	\$330,206	\$324,504

(1) Per billing system

(2) Detail of Unbilled Factors for the Large General Class:

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Mar-22	26,228,654	11,785,488	44.9%
Apr-22	24,425,385	12,058,838	49.4%
May-22	25,732,657	12,363,410	48.0%
Jun-22	28,252,964	12,707,425	45.0%
Jul-22	29,356,375	13,494,001	46.0%
Aug-22	32,469,634	14,993,269	46.2%
Sep-22	29,690,676	13,051,909	44.0%
Oct-22	25,213,654	12,971,186	51.4%
Nov-22	25,193,812	13,645,204	54.2%
Dec-22	24,876,662	12,766,202	51.3%
Jan-23	25,920,706	13,123,069	50.6%
Feb-23	26,286,240	11,289,876	42.9%
Mar-23	25,648,820	11,271,454	43.9%
Apr-23	24,404,748	11,729,221	48.1%

	(a) Renewable Energy Credits (1)	<i>Calculation of Working Capital</i>				(f) Total Costs (sum a + e)
		(b) Number of Days of Lag / 365 (2)	(c) Working Capital Requirement (a*b)	(d) Prime Rate (3)	(e) Supply Related Working Capital (c * d)	
Aug-23	\$41,948	(71.65%)	(\$30,058)	8.25%	(\$2,480)	\$39,468
Sep-23	\$36,634	(71.65%)	(\$26,250)	8.25%	(\$2,166)	\$34,468
Oct-23	\$35,139	(71.65%)	(\$25,179)	8.25%	(\$2,077)	\$33,062
Nov-23	\$31,870	(71.65%)	(\$22,836)	8.25%	(\$1,884)	\$29,986
Dec-23	\$34,230	(71.65%)	(\$24,527)	8.25%	(\$2,023)	\$32,206
Jan-24	<u>\$35,884</u>	(71.65%)	(\$25,713)	8.25%	<u>(\$2,121)</u>	<u>\$33,763</u>
Total	\$215,705				(\$12,751)	\$202,953

(1) Schedule JMP-4.

(2) Number of days lag equals (261.54). Calculated using revenue lag of 42.67 days less cost lead of 304.21 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 23-054 filed June 9, 2023.

(3) Per Order 25,028 in DG 07-072 "The carrying charge for cash working capital related to electric supply costs shall remain at the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, consistent with Commission Order No. 24,682 in the Unitil Energy Systems Docket DE 06-123".

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

Residential Rate D 650 kWh Bill

	6/1/2023	8/1/2023					%	%
<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 Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.04612	\$0.04612	\$0.00000	\$29.98	\$29.98	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000	\$16.46	\$16.46	\$0.00	0.0%	0.0%
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000	\$0.01	\$0.01	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000	\$4.55	\$4.55	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.25925</u>	<u>\$0.13257</u>	<u>(\$0.12668)</u>	<u>\$168.51</u>	<u>\$86.17</u>	<u>(\$82.34)</u>	<u>(48.9%)</u>	<u>(34.9%)</u>
Total kWh Charges	\$0.33772	\$0.21104	(\$0.12668)					
Total Bill				\$235.74	\$153.40	(\$82.34)	(34.9%)	(34.9%)

Regular General G2 Demand, 11 kW, 2,800 kWh Typical Bill

	6/1/2023	8/1/2023					%	%
<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 Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$29.19	\$29.19	\$0.00	\$29.19	\$29.19	\$0.00	0.0%	0.0%
	<u>All kW</u>	<u>All kW</u>						
Distribution Charge	\$12.13	\$12.13	\$0.00	\$133.43	\$133.43	\$0.00	0.0%	0.0%
Stranded Cost Charge	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.0%</u>	<u>0.0%</u>
Total kW Charges	\$12.13	\$12.13	\$0.00	\$133.43	\$133.43	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000	\$70.92	\$70.92	\$0.00	0.0%	0.0%
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000	\$0.06	\$0.06	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000	\$19.60	\$19.60	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.25375</u>	<u>\$0.12794</u>	<u>(\$0.12581)</u>	<u>\$710.50</u>	<u>\$358.23</u>	<u>(\$352.27)</u>	<u>(49.6%)</u>	<u>(36.6%)</u>
Total kWh Charges	\$0.28610	\$0.16029	(\$0.12581)	\$801.08	\$448.81	(\$352.27)	(44.0%)	(36.6%)
Total Bill				\$963.70	\$611.43	(\$352.27)	(36.6%)	(36.6%)

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

Regular General G2 Quick Recovery Water Heating and Space Heating 1,660 kWh Typical Bill								
	6/1/2023	8/1/2023					%	%
<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 Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$9.73	\$9.73	\$0.00	\$9.73	\$9.73	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.03669	\$0.03669	\$0.00000	\$60.91	\$60.91	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000	\$42.05	\$42.05	\$0.00	0.0%	0.0%
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000	\$0.03	\$0.03	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000	\$11.62	\$11.62	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.25375</u>	<u>\$0.12794</u>	<u>(\$0.12581)</u>	<u>\$421.23</u>	<u>\$212.38</u>	<u>(\$208.84)</u>	<u>(49.6%)</u>	<u>(38.3%)</u>
Total kWh Charges	\$0.32279	\$0.19698	(\$0.12581)	\$535.83	\$326.99	(\$208.84)	(39.0%)	(38.3%)
Total Bill				\$545.56	\$336.72	(\$208.84)	(38.3%)	(38.3%)

Regular General G2 kWh Meter 115 kWh Typical Bill								
	6/1/2023	8/1/2023					%	%
<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 Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$18.38	\$18.38	\$0.00	\$18.38	\$18.38	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.03270	\$0.03270	\$0.00000	\$3.76	\$3.76	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000	\$2.91	\$2.91	\$0.00	0.0%	0.0%
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000	\$0.81	\$0.81	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.25375</u>	<u>\$0.12794</u>	<u>(\$0.12581)</u>	<u>\$29.18</u>	<u>\$14.71</u>	<u>(\$14.47)</u>	<u>(49.6%)</u>	<u>(26.3%)</u>
Total kWh Charges	\$0.31880	\$0.19299	(\$0.12581)	\$36.66	\$22.19	(\$14.47)	(39.5%)	(26.3%)
Total Bill				\$55.04	\$40.57	(\$14.47)	(26.3%)	(26.3%)

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

Residential Rate D 640 kWh Bill - Mean Use*

Rate Components	6/1/2023	8/1/2023	Difference	Current Bill	As Revised Bill	Difference	%	%
	<u>Current Rate</u>	<u>As Revised</u>					<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.04612	\$0.04612	\$0.00000	\$29.52	\$29.52	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000	\$16.21	\$16.21	\$0.00	0.0%	0.0%
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000	\$0.01	\$0.01	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000	\$4.48	\$4.48	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.25925</u>	<u>\$0.13257</u>	<u>(\$0.12668)</u>	<u>\$165.92</u>	<u>\$84.84</u>	<u>(\$81.08)</u>	<u>(48.9%)</u>	<u>(34.9%)</u>
Total kWh Charges	\$0.33772	\$0.21104	(\$0.12668)					
Total Bill				\$232.36	\$151.29	(\$81.08)	(34.9%)	(34.9%)

Residential Rate D 505 kWh Bill - Median Use*

Rate Components	6/1/2023	8/1/2023	Difference	Current Bill	As Revised Bill	Difference	%	%
	<u>Current Rate</u>	<u>As Revised</u>					<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.04612	\$0.04612	\$0.00000	\$23.29	\$23.29	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000	\$12.79	\$12.79	\$0.00	0.0%	0.0%
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000	\$0.01	\$0.01	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000	\$3.54	\$3.54	\$0.00	0.0%	0.0%
Default Service Charge	<u>\$0.25925</u>	<u>\$0.13257</u>	<u>(\$0.12668)</u>	<u>\$130.92</u>	<u>\$66.95</u>	<u>(\$63.97)</u>	<u>(48.9%)</u>	<u>(34.3%)</u>
Total kWh Charges	\$0.33772	\$0.21104	(\$0.12668)					
Total Bill				\$186.77	\$122.80	(\$63.97)	(34.3%)	(34.3%)

* Based on billing period January through December 2022.

Unitil Energy Systems, Inc.
Average Class Impacts
Due to Proposed Default Service Rate Changes Effective August 1, 2023

(A) <u>Class of Service</u>	(B) <u>Annual Number of Customers (luminaires for Outdoor Lighting)</u>	(C) <u>Annual kWh Sales</u>	(D) <u>Annual kW / kVA Sales</u>	(E) <u>Proposed DSC Change \$</u>	(F) <u>Estimated Annual Revenue \$ Under Present Rates</u>	(G) <u>Estimated Annual Revenue \$ Under Proposed Rates</u>	(H) <u>Proposed Net Change Revenue \$</u>	(I) <u>% Change DSC Revenue</u>
Residential	815,280	515,968,592	n/a	(\$65,362,901)	\$187,476,746	\$122,113,845	(\$65,362,901)	(34.9%)
General Service	134,344	317,056,821	1,234,532	(\$39,888,919)	\$109,657,540	\$69,768,622	(\$39,888,919)	(36.4%)
Outdoor Lighting	108,601	7,625,729	n/a	(\$959,393)	\$4,039,435	\$3,080,042	(\$959,393)	(23.8%)
Total	1,058,224	840,651,142		(\$106,211,213)	\$301,173,722	\$194,962,509	(\$106,211,213)	(35.3%)

(B), (C), (D) Test year billing determinants in DE 21-030.

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

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

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

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

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

Unitil Energy Systems, Inc.
Typical Bill Impacts - June 1, 2023 vs. August 1, 2023
Due to Changes in the Default Service Charge
Impact on D Rate Customers

<u>Average kWh</u>	<u>Total Bill Using Rates 6/1/2023</u>	<u>Total Bill Using Rates 8/1/2023</u>	<u>Total Difference</u>	<u>% Total Difference</u>
125	\$58.44	\$42.60	(\$15.84)	(27.1%)
150	\$66.88	\$47.88	(\$19.00)	(28.4%)
200	\$83.76	\$58.43	(\$25.34)	(30.2%)
250	\$100.65	\$68.98	(\$31.67)	(31.5%)
300	\$117.54	\$79.53	(\$38.00)	(32.3%)
350	\$134.42	\$90.08	(\$44.34)	(33.0%)
400	\$151.31	\$100.64	(\$50.67)	(33.5%)
450	\$168.19	\$111.19	(\$57.01)	(33.9%)
500	\$185.08	\$121.74	(\$63.34)	(34.2%)
525	\$193.52	\$127.02	(\$66.51)	(34.4%)
550	\$201.97	\$132.29	(\$69.67)	(34.5%)
575	\$210.41	\$137.57	(\$72.84)	(34.6%)
600	\$218.85	\$142.84	(\$76.01)	(34.7%)
625	\$227.30	\$148.12	(\$79.18)	(34.8%)
650	\$235.74	\$153.40	(\$82.34)	(34.9%)
675	\$244.18	\$158.67	(\$85.51)	(35.0%)
700	\$252.62	\$163.95	(\$88.68)	(35.1%)
725	\$261.07	\$169.22	(\$91.84)	(35.2%)
750	\$269.51	\$174.50	(\$95.01)	(35.3%)
775	\$277.95	\$179.78	(\$98.18)	(35.3%)
825	\$294.84	\$190.33	(\$104.51)	(35.4%)
925	\$328.61	\$211.43	(\$117.18)	(35.7%)
1,000	\$353.94	\$227.26	(\$126.68)	(35.8%)
1,250	\$438.37	\$280.02	(\$158.35)	(36.1%)
1,500	\$522.80	\$332.78	(\$190.02)	(36.3%)
2,000	\$691.66	\$438.30	(\$253.36)	(36.6%)
3,500	\$1,198.24	\$754.86	(\$443.38)	(37.0%)
5,000	\$1,704.82	\$1,071.42	(\$633.40)	(37.2%)

	<u>Rates - Effective June 1, 2023</u>	<u>Rates - Proposed August 1, 2023</u>	<u>Difference</u>
Customer Charge	\$16.22	\$16.22	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge:	\$0.04612	\$0.04612	\$0.00000
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000
Storm Recovery Adjustment Factor	\$0.00000	\$0.00000	\$0.00000
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000
Default Service Charge	<u>\$0.25925</u>	<u>\$0.13257</u>	<u>(\$0.12668)</u>
TOTAL	\$0.33772	\$0.21104	(\$0.12668)

Unitil Energy Systems, Inc.
Typical Bill Impacts - June 1, 2023 vs. August 1, 2023
Due to Changes in the Default Service Charge
Impact on G2 Rate Customers

Load Factor	Average Monthly kW	Average Monthly kWh	Total Bill Using Rates 6/1/2023	Total Bill Using Rates 8/1/2023	Total Difference	% Total Difference
20%	5	730	\$298.69	\$206.85	(\$91.84)	(30.7%)
20%	10	1,460	\$568.20	\$384.51	(\$183.68)	(32.3%)
20%	15	2,190	\$837.70	\$562.18	(\$275.52)	(32.9%)
20%	25	3,650	\$1,376.71	\$917.50	(\$459.21)	(33.4%)
20%	50	7,300	\$2,724.22	\$1,805.81	(\$918.41)	(33.7%)
20%	75	10,950	\$4,071.74	\$2,694.12	(\$1,377.62)	(33.8%)
20%	100	14,600	\$5,419.25	\$3,582.42	(\$1,836.83)	(33.9%)
20%	150	21,900	\$8,114.28	\$5,359.04	(\$2,755.24)	(34.0%)
36%	5	1,314	\$465.78	\$300.46	(\$165.31)	(35.5%)
36%	10	2,628	\$902.36	\$571.73	(\$330.63)	(36.6%)
36%	15	3,942	\$1,338.95	\$843.00	(\$495.94)	(37.0%)
36%	25	6,570	\$2,212.12	\$1,385.55	(\$826.57)	(37.4%)
36%	50	13,140	\$4,395.04	\$2,741.90	(\$1,653.14)	(37.6%)
36%	75	19,710	\$6,577.97	\$4,098.26	(\$2,479.72)	(37.7%)
36%	100	26,280	\$8,760.90	\$5,454.61	(\$3,306.29)	(37.7%)
36%	150	39,420	\$13,126.75	\$8,167.32	(\$4,959.43)	(37.8%)
50%	5	1,825	\$611.97	\$382.37	(\$229.60)	(37.5%)
50%	10	3,650	\$1,194.76	\$735.55	(\$459.21)	(38.4%)
50%	15	5,475	\$1,777.54	\$1,088.73	(\$688.81)	(38.8%)
50%	25	9,125	\$2,943.10	\$1,795.09	(\$1,148.02)	(39.0%)
50%	50	18,250	\$5,857.02	\$3,560.98	(\$2,296.03)	(39.2%)
50%	75	27,375	\$8,770.93	\$5,326.88	(\$3,444.05)	(39.3%)
50%	100	36,500	\$11,684.84	\$7,092.78	(\$4,592.07)	(39.3%)
50%	150	54,750	\$17,512.67	\$10,624.57	(\$6,888.10)	(39.3%)

	Rates - Effective June 1, 2023	Rates - Proposed August 1, 2023	Difference
Customer Charge	\$29.19	\$29.19	\$0.00
Distribution Charge	<u>All kW</u> \$12.13	<u>All kW</u> \$12.13	<u>All kW</u> \$0.00
Stranded Cost Charge	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL	\$12.13	\$12.13	\$0.00
Distribution Charge	<u>kWh</u> \$0.00000	<u>kWh</u> \$0.00000	<u>kWh</u> \$0.00000
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000
Storm Recovery Adj. Factor	\$0.00000	\$0.00000	\$0.00000
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000
Default Service Charge	<u>\$0.25375</u>	<u>\$0.12794</u>	<u>(\$0.12581)</u>
TOTAL	\$0.28610	\$0.16029	(\$0.12581)

Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2023 vs. August 1, 2023 Due to Changes in the Default Service Charge Impact on G2 kWh Meter Rate Customers				
Average Monthly kWh	Total Bill Using Rates 6/1/2023	Total Bill Using Rates 8/1/2023	Total Difference	% Total Difference
15	\$23.16	\$21.27	(\$1.89)	(8.1%)
75	\$42.29	\$32.85	(\$9.44)	(22.3%)
150	\$66.20	\$47.33	(\$18.87)	(28.5%)
250	\$98.08	\$66.63	(\$31.45)	(32.1%)
350	\$129.96	\$85.93	(\$44.03)	(33.9%)
450	\$161.84	\$105.23	(\$56.61)	(35.0%)
550	\$193.72	\$124.52	(\$69.20)	(35.7%)
650	\$225.60	\$143.82	(\$81.78)	(36.2%)
750	\$257.48	\$163.12	(\$94.36)	(36.6%)
900	\$305.30	\$192.07	(\$113.23)	(37.1%)
	Rates - Effective June 1, 2023	Rates - Proposed August 1, 2023	Difference	
kWh Meter Customer Charge	\$18.38	\$18.38	\$0.00	
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	
Distribution Charge	\$0.03270	\$0.03270	\$0.00000	
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000	
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000	
Storm Recovery Adjustment Factor	\$0.00000	\$0.00000	\$0.00000	
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000	
Default Service Charge	<u>\$0.25375</u>	<u>\$0.12794</u>	<u>(\$0.12581)</u>	
TOTAL	\$0.31880	\$0.19299	(\$0.12581)	

Unitil Energy Systems, Inc.
Typical Bill Impacts - June 1, 2023 vs. August 1, 2023
Due to Changes in the Default Service Charge
Impact on G2 QRWH and SH Rate Customers

<u>Average kWh</u>	<u>Total Bill Using Rates 6/1/2023</u>	<u>Total Bill Using Rates 8/1/2023</u>	<u>Total Difference</u>	<u>% Total Difference</u>
100	\$42.01	\$29.43	(\$12.58)	(29.9%)
200	\$74.29	\$49.13	(\$25.16)	(33.9%)
300	\$106.57	\$68.82	(\$37.74)	(35.4%)
400	\$138.85	\$88.52	(\$50.32)	(36.2%)
500	\$171.13	\$108.22	(\$62.91)	(36.8%)
750	\$251.82	\$157.47	(\$94.36)	(37.5%)
1,000	\$332.52	\$206.71	(\$125.81)	(37.8%)
1,500	\$493.92	\$305.20	(\$188.72)	(38.2%)
2,000	\$655.31	\$403.69	(\$251.62)	(38.4%)
2,500	\$816.71	\$502.18	(\$314.53)	(38.5%)

	<u>Rates - Effective June 1, 2023</u>	<u>Rates - Proposed August 1, 2023</u>	<u>Difference</u>
Customer Charge	\$9.73	\$9.73	\$0.00
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.03669	\$0.03669	\$0.00000
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000
Storm Recovery Adjustment Factor	\$0.00000	\$0.00000	\$0.00000
System Benefits Charge	\$0.00700	\$0.00700	\$0.00000
Default Service Charge	<u>\$0.25375</u>	<u>\$0.12794</u>	<u>(\$0.12581)</u>
TOTAL	<u>\$0.32279</u>	<u>\$0.19698</u>	<u>(\$0.12581)</u>

Unitil Energy Systems, Inc.
Typical Bill Impacts - June 1, 2023 vs. August 1, 2023
Due to Changes in the Default Service Charge
Impact on OL Rate Customers *

	Nominal Watts	Lumens	Type	Average Monthly kWh	Total Bill Using Rates 6/1/2023	Total Bill Using Rates 8/1/2023	Total Difference	% Total Difference
<u>Mercury Vapor:</u>								
1	100	3,500	ST	43	\$26.03	\$20.62	(\$5.41)	(20.8%)
2	175	7,000	ST	71	\$36.04	\$27.11	(\$8.93)	(24.8%)
3	250	11,000	ST	100	\$45.86	\$33.28	(\$12.58)	(27.4%)
4	400	20,000	ST	157	\$62.17	\$42.42	(\$19.75)	(31.8%)
5	1,000	60,000	ST	372	\$131.21	\$84.41	(\$46.80)	(35.7%)
6	250	11,000	FL	100	\$46.86	\$34.28	(\$12.58)	(26.8%)
7	400	20,000	FL	157	\$66.49	\$46.74	(\$19.75)	(29.7%)
8	1,000	60,000	FL	380	\$134.01	\$86.20	(\$47.81)	(35.7%)
9	100	3,500	PB	48	\$27.17	\$21.13	(\$6.04)	(22.2%)
10	175	7,000	PB	71	\$34.96	\$26.03	(\$8.93)	(25.5%)
<u>High Pressure Sodium:</u>								
11	50	4,000	ST	23	\$20.31	\$17.42	(\$2.89)	(14.2%)
12	100	9,500	ST	48	\$29.46	\$23.42	(\$6.04)	(20.5%)
13	150	16,000	ST	65	\$35.85	\$27.67	(\$8.18)	(22.8%)
14	250	30,000	ST	102	\$48.71	\$35.88	(\$12.83)	(26.3%)
15	400	50,000	ST	161	\$70.84	\$50.59	(\$20.26)	(28.6%)
16	1,000	140,000	ST	380	\$151.23	\$103.42	(\$47.81)	(31.6%)
17	150	16,000	FL	65	\$36.85	\$28.67	(\$8.18)	(22.2%)
18	250	30,000	FL	102	\$50.75	\$37.92	(\$12.83)	(25.3%)
19	400	50,000	FL	161	\$71.35	\$51.10	(\$20.26)	(28.4%)
20	1,000	140,000	FL	380	\$151.61	\$103.80	(\$47.81)	(31.5%)
21	50	4,000	PB	23	\$20.02	\$17.13	(\$2.89)	(14.5%)
22	100	9,500	PB	48	\$28.38	\$22.34	(\$6.04)	(21.3%)
<u>Metal Halide:</u>								
23	175	8,800	ST	74	\$38.42	\$29.11	(\$9.31)	(24.2%)
24	1,000	86,000	FL	374	\$132.29	\$85.24	(\$47.05)	(35.6%)
<u>LED</u>								
25	35	3,000	AL	12	\$16.87	\$15.36	(\$1.51)	(8.9%)
26	47	4,000	AL	16	\$19.23	\$17.21	(\$2.01)	(10.5%)
27	30	3,300	ST	10	\$16.59	\$15.33	(\$1.26)	(7.6%)
28	50	5,000	ST	17	\$20.59	\$18.45	(\$2.14)	(10.4%)
29	100	11,000	ST	35	\$27.26	\$22.86	(\$4.40)	(16.2%)
30	120	18,000	ST	42	\$31.55	\$26.26	(\$5.28)	(16.8%)
31	140	18,000	ST	48	\$38.51	\$32.47	(\$6.04)	(15.7%)
32	260	31,000	ST	90	\$68.26	\$56.94	(\$11.32)	(16.6%)
33	70	10,000	FL	24	\$25.12	\$22.10	(\$3.02)	(12.0%)
34	90	10,000	FL	31	\$30.44	\$26.54	(\$3.90)	(12.8%)
35	110	15,000	FL	38	\$36.16	\$31.38	(\$4.78)	(13.2%)
36	370	46,000	FL	128	\$79.51	\$63.41	(\$16.10)	(20.3%)

Luminaire Charges For Year Round Service:

Rates - Effective June 1, 2023	Mercury Vapor Rate/Mo.	Sodium Vapor Rate/Mo.	Metal Halide Rate/Mo.	LED Rate/Mo.	
Customer Charge	\$0.00	1 \$13.73	11 \$13.73	23 \$17.25	25 \$13.44
		2 \$15.73	12 \$15.73	24 \$25.29	26 \$14.65
	<u>All kWh</u>	3 \$17.25	13 \$17.25		27 \$13.73
Distribution Charge	\$0.00000	4 \$17.25	14 \$19.53		28 \$15.73
External Delivery Charge	\$0.02533	5 \$24.78	15 \$24.78		29 \$17.25
Stranded Cost Charge	\$0.00002	6 \$18.25	16 \$42.51		30 \$19.53
Storm Recovery Adj. Factor	\$0.00000	7 \$21.57	17 \$18.25		31 \$24.78
System Benefits Charge	\$0.00700	8 \$25.29	18 \$21.57		32 \$42.51
Default Service Charge	<u>\$0.25375</u>	9 \$13.44	19 \$25.29		33 \$18.25
TOTAL	\$0.28610	10 \$14.65	20 \$42.89		34 \$21.57
			21 \$13.44		35 \$25.29
			22 \$14.65		36 \$42.89

Rates - Proposed August 1, 2023	Mercury Vapor Rate/Mo.	Sodium Vapor Rate/Mo.	Metal Halide Rate/Mo.	LED Rate/Mo.	
Customer Charge	\$0.00	1 \$13.73	11 \$13.73	23 \$17.25	25 \$13.44
		2 \$15.73	12 \$15.73	24 \$25.29	26 \$14.65
	<u>All kWh</u>	3 \$17.25	13 \$17.25		27 \$13.73
Distribution Charge	\$0.00000	4 \$17.25	14 \$19.53		28 \$15.73
External Delivery Charge	\$0.02533	5 \$24.78	15 \$24.78		29 \$17.25
Stranded Cost Charge	\$0.00002	6 \$18.25	16 \$42.51		30 \$19.53
Storm Recovery Adj. Factor	\$0.00000	7 \$21.57	17 \$18.25		31 \$24.78
System Benefits Charge	\$0.00700	8 \$25.29	18 \$21.57		32 \$42.51
Default Service Charge	<u>\$0.12794</u>	9 \$13.44	19 \$25.29		33 \$18.25
TOTAL	\$0.16029	10 \$14.65	20 \$42.89		34 \$21.57
			21 \$13.44		35 \$25.29
			22 \$14.65		36 \$42.89

Difference	Mercury Vapor Rate/Mo.	Sodium Vapor Rate/Mo.	Metal Halide Rate/Mo.	LED Rate/Mo.	
Customer Charge	\$0.00	1 \$0.00	11 \$0.00	23 \$0.00	25 \$0.00
		2 \$0.00	12 \$0.00	24 \$0.00	26 \$0.00
	<u>All kWh</u>	3 \$0.00	13 \$0.00		27 \$0.00
Distribution Charge	\$0.00000	4 \$0.00	14 \$0.00		28 \$0.00
External Delivery Charge	\$0.00000	5 \$0.00	15 \$0.00		29 \$0.00
Stranded Cost Charge	\$0.00000	6 \$0.00	16 \$0.00		30 \$0.00
Storm Recovery Adj. Factor	\$0.00000	7 \$0.00	17 \$0.00		31 \$0.00
System Benefits Charge	\$0.00000	8 \$0.00	18 \$0.00		32 \$0.00
Default Service Charge	<u>(\$0.12581)</u>	9 \$0.00	19 \$0.00		33 \$0.00
TOTAL	(\$0.12581)	10 \$0.00	20 \$0.00		34 \$0.00
			21 \$0.00		35 \$0.00
			22 \$0.00		36 \$0.00

* Luminaire charges based on All-Night Service option.

Unitil Energy Systems, Inc.									
Typical Bill Impacts - June 1, 2023 vs. August 1, 2023									
Due to Changes in the Default Service Charge									
Impact on Tariffed Customer Supplied LED Rate Customers									
	Nominal Watts	Lumens	Type	Current Average Monthly kWh	Percentage of Lights	Total Bill Using Rates 6/1/2023	Total Bill Using Rates 8/1/2023	Total Difference	% Total Difference
	<u>CS LED</u>								
1	35	3,000	AL	12	0.0%	\$10.43	\$8.92	(\$1.51)	-14.5%
2	47	4,000	AL	16	0.0%	\$12.79	\$10.77	(\$2.01)	-15.7%
3	30	3,300	ST	10	0.0%	\$12.57	\$11.31	(\$1.26)	-10.0%
4	50	5,000	ST	17	0.0%	\$16.78	\$14.64	(\$2.14)	-12.7%
5	100	11,000	ST	35	0.0%	\$22.49	\$18.09	(\$4.40)	-19.6%
6	120	18,000	ST	42	0.0%	\$26.78	\$21.49	(\$5.28)	-19.7%
7	140	18,000	ST	48	0.0%	\$31.56	\$25.52	(\$6.04)	-19.1%
8	260	31,000	ST	90	0.0%	\$59.31	\$47.99	(\$11.32)	-19.1%
9	70	10,000	FL	24	0.0%	\$18.11	\$15.09	(\$3.02)	-16.7%
10	90	10,000	FL	31	0.0%	\$23.43	\$19.53	(\$3.90)	-16.6%
11	110	15,000	FL	38	0.0%	\$28.23	\$23.45	(\$4.78)	-16.9%
12	370	46,000	FL	128	0.0%	\$63.62	\$47.52	(\$16.10)	-25.3%

Rates - Effective June 1, 2023		Rates - Proposed August 1, 2023		Difference	
Customer Charge	\$0.00	Customer Charge	\$0.00	Customer Charge	\$0.00
	<u>All kWh</u>		<u>All kWh</u>		
Distribution Charge	\$0.00000	Distribution Charge	\$0.00000	Distribution Charge	\$0.00000
External Delivery Charge	\$0.02533	External Delivery Charge	\$0.02533	External Delivery Charge	\$0.00000
Stranded Cost Charge	\$0.00002	Stranded Cost Charge	\$0.00002	Stranded Cost Charge	\$0.00000
Storm Recovery Adj. Factor	\$0.00000	Storm Recovery Adj. Factor	\$0.00000	Storm Recovery Adj. Factor	\$0.00000
System Benefits Charge	\$0.00700	System Benefits Charge	\$0.00700	System Benefits Charge	\$0.00000
Fixed Default Service Charge	<u>\$0.25375</u>	Fixed Default Service Charge	<u>\$0.12794</u>	Fixed Default Service Charge	<u>(\$0.12581)</u>
TOTAL	\$0.28610	TOTAL	\$0.16029	TOTAL	(\$0.12581)

Luminaire Charges:		Luminaire Charges:		Luminaire Charges:	
	<u>CS LED Rate/Mo.</u>		<u>CS LED Rate/Mo.</u>		
1	\$7.00	1	\$7.00	1	\$0.00
2	\$8.21	2	\$8.21	2	\$0.00
3	\$9.71	3	\$9.71	3	\$0.00
4	\$11.92	4	\$11.92	4	\$0.00
5	\$12.48	5	\$12.48	5	\$0.00
6	\$14.76	6	\$14.76	6	\$0.00
7	\$17.83	7	\$17.83	7	\$0.00
8	\$33.56	8	\$33.56	8	\$0.00
9	\$11.24	9	\$11.24	9	\$0.00
10	\$14.56	10	\$14.56	10	\$0.00
11	\$17.36	11	\$17.36	11	\$0.00
12	\$27.00	12	\$27.00	12	\$0.00

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

Residential Rate D 650 kWh Bill

	8/1/2022	8/1/2023					%	%
<u>Rate Components</u>	<u>Prior Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.04511	\$0.04612	\$0.00101	\$29.32	\$29.98	\$0.66	2.2%	0.5%
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000	\$16.46	\$16.46	\$0.00	0.0%	0.0%
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000	\$0.01	\$0.01	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00681	\$0.00700	\$0.00019	\$4.43	\$4.55	\$0.12	2.8%	0.1%
Default Service Charge	\$0.10117	\$0.13257	\$0.03140	\$65.76	\$86.17	\$20.41	31.0%	15.4%
Total kWh Charges	\$0.17844	\$0.21104	\$0.03260					
Total Bill				\$132.21	\$153.40	\$21.19	16.0%	16.0%

Regular General G2 Demand, 11 kW, 2,800 kWh Typical Bill

	8/1/2022	8/1/2023					%	%
<u>Rate Components</u>	<u>Prior Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$29.19	\$29.19	\$0.00	\$29.19	\$29.19	\$0.00	0.0%	0.0%
	<u>All kW</u>	<u>All kW</u>						
Distribution Charge	\$11.91	\$12.13	\$0.22	\$131.01	\$133.43	\$2.42	1.8%	0.5%
Stranded Cost Charge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%	0.0%
Total kW Charges	\$11.91	\$12.13	\$0.22	\$131.01	\$133.43	\$2.42	1.8%	0.5%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000	\$70.92	\$70.92	\$0.00	0.0%	0.0%
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000	\$0.06	\$0.06	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00681	\$0.00700	\$0.00019	\$19.07	\$19.60	\$0.53	2.8%	0.1%
Default Service Charge	\$0.09370	\$0.12794	\$0.03424	\$262.36	\$358.23	\$95.87	36.5%	18.7%
Total kWh Charges	\$0.12586	\$0.16029	\$0.03443	\$352.41	\$448.81	\$96.40	27.4%	18.8%
Total Bill				\$512.61	\$611.43	\$98.82	19.3%	19.3%

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

Regular General G2 Quick Recovery Water Heating and Space Heating 1,660 kWh Typical Bill								
	8/1/2022	8/1/2023					%	%
<u>Rate Components</u>	<u>Prior Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$9.73	\$9.73	\$0.00	\$9.73	\$9.73	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.03599	\$0.03669	\$0.00070	\$59.74	\$60.91	\$1.16	1.9%	0.4%
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000	\$42.05	\$42.05	\$0.00	0.0%	0.0%
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000	\$0.03	\$0.03	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00681	\$0.00700	\$0.00019	\$11.30	\$11.62	\$0.32	2.8%	0.1%
Default Service Charge	<u>\$0.09370</u>	<u>\$0.12794</u>	<u>\$0.03424</u>	<u>\$155.54</u>	<u>\$212.38</u>	<u>\$56.84</u>	<u>36.5%</u>	<u>20.4%</u>
Total kWh Charges	\$0.16185	\$0.19698	\$0.03513	\$268.67	\$326.99	\$58.32	21.7%	20.9%
Total Bill				\$278.40	\$336.72	\$58.32	20.9%	20.9%

Regular General G2 kWh Meter 115 kWh Typical Bill								
	8/1/2022	8/1/2023					%	%
<u>Rate Components</u>	<u>Prior Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Bill Component</u>	<u>Difference to Total Bill</u>
Customer Charge	\$18.38	\$18.38	\$0.00	\$18.38	\$18.38	\$0.00	0.0%	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge	\$0.02933	\$0.03270	\$0.00337	\$3.37	\$3.76	\$0.39	11.5%	1.1%
External Delivery Charge	\$0.02533	\$0.02533	\$0.00000	\$2.91	\$2.91	\$0.00	0.0%	0.0%
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
Storm Recovery Adj.	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%	0.0%
System Benefits Charge	\$0.00681	\$0.00700	\$0.00019	\$0.78	\$0.81	\$0.02	2.8%	0.1%
Default Service Charge	<u>\$0.09370</u>	<u>\$0.12794</u>	<u>\$0.03424</u>	<u>\$10.78</u>	<u>\$14.71</u>	<u>\$3.94</u>	<u>36.5%</u>	<u>10.9%</u>
Total kWh Charges	\$0.15519	\$0.19299	\$0.03780	\$17.85	\$22.19	\$4.35	24.4%	12.0%
Total Bill				\$36.23	\$40.57	\$4.35	12.0%	12.0%