

UNITIL ENERGY SYSTEMS, INC.

DIRECT TESTIMONY OF  
LINDA S. MCNAMARA

New Hampshire Public Utilities Commission

Docket No.: DE 10-

June 17, 2010

**0001**

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## LIST OF SCHEDULES

- Schedule LSM-1: Stranded Cost Charge
- Schedule LSM-2: External Delivery Charge
- Schedule LSM-3: Redline Tariffs
- Schedule LSM-4: Bill Impacts

1 **I. INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. My name is Linda S. McNamara. My business address is 6 Liberty Lane West,  
4 Hampton, New Hampshire 03842.

5

6 **Q. For whom do you work and in what capacity?**

7 A. I am a Senior Regulatory Analyst I at Unitil Service Corp. ("USC"), which  
8 provides centralized management and administrative services to all Unitil  
9 Corporation's affiliates including Unitil Energy Systems, Inc. ("UES").

10

11 **Q. Please describe your business and educational background.**

12 A. In 1994 I graduated *cum laude* from the University of New Hampshire with a  
13 Bachelor of Science Degree in Mathematics. Since joining USC in June 1994, I  
14 have been responsible for the preparation of various regulatory filings, price  
15 analysis, and tariff changes.

16

17 **Q. Have you previously testified before the New Hampshire Public Utilities  
18 Commission ("Commission")?**

19 A. Yes.

20

21 **II. PURPOSE OF TESTIMONY**

22 **Q. What is the purpose of your testimony in this proceeding?**

1 A. The purpose of my testimony is to present and explain the proposed changes  
2 to UES' Stranded Cost Charge ("SCC") and External Delivery Charge  
3 ("EDC"), effective August 1, 2010.

4

5 My testimony will focus on the reconciliation and rate development for the  
6 SCC and EDC. Mr. Francis X. Wells is sponsoring testimony which  
7 addresses the costs associated with each of these charges.

8

9 **III. SUMMARY OF TESTIMONY**

10 Q. Please summarize your testimony.

11 A. My testimony will provide support for the revisions to the SCC and EDC for  
12 effect August 1, 2010. I will explain the rate development for these  
13 mechanisms, review the actual and estimated data included in each rate,  
14 describe the proposed tariff revisions, and provide bill impacts for each class.

15

16 Q. Is UES proposing any other rate changes for effect August 1, 2010?

17 A. Yes. On June 11th, UES submitted to the Commission its G1 class Default  
18 Service tariff filing in DE 10-028. In that filing, UES proposed Default  
19 Service rates for its G1 class based on the winning bids, and proposed changes  
20 to its Default Service tariff for effect August 1, 2010. While that proposal is  
21 being considered in a separate proceeding before the Commission, the  
22 proposed rates have been included in the G1 class typical bill comparisons in

1 order to fully reflect all proposed changes to UES' rates effective August 1,  
2 2010.

3  
4 Q. Do the bill comparisons contained in this filing include the proposed  
5 temporary rates filed in DE 10-055?

6 A. No, the bill impacts isolate the impact of changes to the SCC and EDC, except  
7 for the G1 class which, as stated above, includes the proposed default service  
8 charge. The temporary rates filed in DE 10-055 are proposed for effect July 1,  
9 2010.

10

11 **IV. STRANDED COST CHARGE**

12 Q. What is the SCC?

13 A. The SCC is the mechanism by which UES recovers UPC's stranded costs  
14 from retail customers. UPC's stranded costs are billed to UES in the form of  
15 Contract Release Payments through the Amended System Agreement.

16

17 Q. What is UES' proposed SCC?

18 A. As shown on Schedule LSM-1, Page 1, UES is proposing a SCC of  
19 \$0.00138/kWh for its Residential, Regular General Service kWh meter,  
20 General Service Quick Recovery Water Heating, Space Heating, and  
21 Controlled Off Peak Water Heating, and Outdoor Lighting classes,  
22 \$0.00046/kWh and \$0.24/kW for its Regular General Service G2 class, and

1 \$0.00041/kWh and \$0.34/kVa for its Large General Service G1 class. The  
2 charges are proposed to become effective August 1, 2010.

3  
4 Q. How is the SCC calculated?

5 A. Schedule LSM-1, Page 1 provides the calculation for the SCC for all classes.

6 The rate is calculated in accordance with UES' tariff, Schedule SCC. The  
7 class SCC obligations are calculated first based on a uniform per kWh charge,  
8 and then applied to each class based on an appropriate rate design. In addition  
9 to the energy based SCC, the Regular General Service G2 class and Large  
10 General Service G1 class also pay a demand based SCC. For these classes,  
11 UES used the ratio of demand and energy revenue under current rates to  
12 develop the demand and energy components of the SCC for effect August 1,  
13 2010, similar to the method used in last year's filing.

14  
15 Q. How was the uniform per kWh rate for determining class SCC obligations  
16 calculated?

17 A. The uniform SCC is calculated by dividing the prior period (over)/under  
18 recovery as of July 31, 2010, plus the forecast of costs for the period August  
19 2010 through July 2011, plus interest for the same period, by calendar month  
20 kWh sales for August 2010 through July 2011. This uniform rate is applied  
21 equally to all customer classes other than G2 and G1. This calculation is  
22 provided on Schedule LSM-1, Page 1.

1

2 Q. How does the proposed SCC compare to the rate currently in effect?

3 A. The uniform rate is decreasing by \$0.00357 per kWh. The decrease is  
4 primarily due to the expiration of Portfolio Sales Charge.

5

6 Q. Have you provided a reconciliation of costs and revenues in the SCC?

7 A. Schedule LSM-1, Page 2, provides the reconciliation of costs and revenues for  
8 the two prior periods, August 2008 through July 2009 and August 2009  
9 through August 2010, while Page 3 provides the reconciliation for the forecast  
10 rate period, August 2010 through July 2011. Actual data is provided for  
11 August 2008 through April 2010 and estimated data is provided for the  
12 remaining months. This schedule summarizes the costs and revenues  
13 associated with stranded costs and provides the computation of interest, which  
14 is calculated based on average monthly balances using the prime rate, as  
15 described in the tariff.

16

17 Q. Have you provided detail on the monthly revenues shown on Pages 2 and 3 of  
18 Schedule LSM-1?

19 A. Yes, revenue detail is shown on Schedule LSM-1, Page 4 for the period  
20 August 2008 through July 2009, August 2009 through July 2010, and August  
21 2010 through July 2011. Actual data is included for August 2008 through  
22 April 2010 and the remaining months are forecast.

1

2 **V. EXTERNAL DELIVERY CHARGE**

3 Q. What is the EDC?

4 A. The EDC is the mechanism by which UES recovers the costs it incurs  
5 associated with providing transmission services outside UES' system and  
6 other costs for energy and transmission related services. External  
7 administrative costs associated with UES' Renewable Source Option program  
8 are also included in the EDC. For costs incurred after May 1, 2006, the costs  
9 included in the EDC exclude Default Service related external administrative  
10 charges, which have been moved for collection through the DSC, per the  
11 Settlement Agreement in DE 05-064 dated August 11, 2005, and approved by  
12 the Commission in Order No. 24,511 on September 9, 2005.

13

14 Q. What is UES' proposed EDC?

15 A. Schedule LSM-2, Page 1, provides the proposed EDC of \$0.01630/kWh  
16 applicable to all classes. This charge is proposed to become effective August  
17 1, 2010.

18

19 Q. How is the EDC calculated?

20 A. The EDC is calculated by summing the prior period (over)/under recovery as  
21 of July 31, 2010, plus the estimated EDC costs and associated interest for the

1 period August 2010 through July 2011. The total is divided by estimated  
2 calendar month kWh sales for the period August 2010 through July 2011.

3  
4 Q. How does the proposed EDC compare to the rate currently in effect?

5 A. The rate has increased by \$0.00205 per kWh. This increase is primarily due  
6 to increased costs. Mr. Wells' testimony provides further explanation  
7 regarding the cost increases.

8  
9 Q. Have you provided a reconciliation of costs and revenues in the EDC?

10 A. Schedule LSM-2, Page 2, provides the reconciliation of EDC costs and  
11 revenues for the two prior periods, August 2008 through July 2009 and  
12 August 2009 through July 2010, while Page 3 provides the reconciliation for  
13 the forecast rate period, August 2010 through July 2011. Interest is computed  
14 on average monthly balances using the prime rate, as described in the tariff.  
15 These pages reflect actual data for the period August 2008 through April 2010  
16 and estimated data for the remainder of the period. Detail on monthly revenue  
17 is shown on Schedule LSM-2, Pages 4 and 5.

18  
19 **VI. TARIFF CHANGES AND BILL IMPACTS**

20 Q. Has UES included tariff changes to reflect the proposed rate changes for effect  
21 August 1, 2010?

1 A. Schedule LSM-3, Page 1 and 2 are redline tariffs of the SCC and EDC.  
2 Please note that these pages are essentially the same as provided in Page 1 of  
3 Schedules LSM-1 and 2. UES has not included revised tariff Pages 4 and 5,  
4 Summary of Delivery Service Rates and Page 6, Summary of Low-Income  
5 Electric Assistance Program Discounts at this time. UES intends to update its  
6 rate summary pages in a compliance filing with all approved rate changes  
7 effective August 1, 2010.

8

9 Q. Have you included any bill impacts as a result of proposed rate changes  
10 effective August 1, 2010?

11 A. Yes, rate changes and bill impacts as a result of changes to the SCC, EDC,  
12 and the G1 Class DSC have been provided in Schedule LSM-4. Pages 1  
13 through 3 provide a table comparing the existing rates to the proposed rates  
14 for all the rate classes. These pages also show the impact on a typical bill for  
15 each class in order to identify the effect of each rate component on a typical  
16 bill.

17

18 Page 4 shows bill impacts to the residential class based on the mean and median  
19 use. Page 4 is provided in a format similar to Pages 1 through 3.

20

21 Page 5 provides the overall average class bill impact as well as the impact  
22 associated with both filings. As shown, for customers on Default Service, the

1 residential class average bill will decrease about 1.1%. General Service (G2)  
2 average bills will also decrease about 1.1%. Large General Service (G1)  
3 average bills will decrease about 4.8%, with 1.4% of this amount due to  
4 changes in the SCC and EDC. Outdoor lighting average bills will decrease  
5 about 0.6%.

6  
7 Pages 6 through 11 of Schedule LSM-4 provide typical bill impacts for all  
8 classes for a range of usage levels.

9  
10 **VII. CONCLUSION**

11 Q. Does that conclude your testimony?

12 A. Yes, it does.

**SCHEDULE LSM-1**  
**STRANDED COST CHARGE**

UNITIL ENERGY SYSTEMS, INC.  
CALCULATION OF THE STRANDED COST CHARGE  
Effective August 1, 2010

Uniform per kWh Charge

1. (Over)/under Recovery - Beginning Balance August 1, 2010	\$317,111	Page 3 of 5
2. Estimated Total Costs (August 2010 - July 2011)	\$1,310,796	Page 3 of 5
3. Estimated Interest (August 2010 - July 2011)	<u>\$19,777</u>	Page 3 of 5
4. Costs to be Recovered (L.1 + L.2 + L.3)	\$1,647,684	
5. Estimated Calendar Month Deliveries in kWh (August 2010 - July 2011) (1)	<u>1,195,829,394</u>	
6. Stranded Cost Charge (\$/kWh) (L.4 / L.5)	\$0.00138	

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)	<b>\$0.00138</b>
--	------------------

Class G2 (2)

8. Estimated G2 Demand Revenue (August 2010 - July 2011)	\$312,576
9. Estimated G2 Deliveries in kW (August 2010 - July 2011)	<u>1,306,463</u>
10. Stranded Cost Charge (\$/kW) (L. 8 / L. 9)	<b>\$0.24</b>
11. G2 Energy Revenue (August 2010 - July 2011)	\$155,909
12. Estimated G2 Calendar Month Deliveries in kWh (August 2010 - July 2011) (1)	<u>339,481,700</u>
13. Stranded Cost Charge (\$/kWh) (L.11 / L.12)	<b>\$0.00046</b>

Class G1 (2)

14. Estimated G1 Demand Revenue (August 2010 - July 2011)	\$337,323
15. Estimated G1 Deliveries in kVA (August 2010 - July 2011)	<u>986,371</u>
16. Stranded Cost Charge (\$/kVA) (L. 14 / L. 15)	<b>\$0.34</b>
17. G1 Energy Revenue (August 2010 - July 2011)	\$140,323
18. Estimated G1 Calendar Month Deliveries in kWh (August 2010 - July 2011) (1)	<u>346,119,813</u>
19. Stranded Cost Charge (\$/kWh) (L.17 / L.18)	<b>\$0.00041</b>

(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 2010-Jul 2011 Billed kWh 1,195,723,130	Aug 2010-Jul 2011 Billed kWh 339,402,307	Aug 2010-Jul 2011 Billed kWh 346,164,585
- July 2010 Unbilled kWh (59,928,408)	- July 2010 Unbilled kWh (17,414,228)	- July 2010 Unbilled kWh (16,155,244)
+ July 2011 Unbilled kWh <u>60,034,672</u>	+ July 2011 Unbilled kWh <u>17,493,620</u>	+ July 2011 Unbilled kWh <u>16,110,471</u>
Calendar Month Deliveries 1,195,829,394	Calendar Month Deliveries 339,481,700	Calendar Month Deliveries 346,119,813

(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 10 - Jul 11)	Current Rates	Revenue under current rates	% of Total	Revenue at Proposed Rates
G2 kW	1,306,463	\$0.87	\$1,136,623	67%	\$312,576
G2 kWh	339,481,700	\$0.00167	<u>\$566,934</u>	<u>33%</u>	<u>\$155,909</u>
Total			\$1,703,557	100%	\$468,485
G1 kVA	986,371	\$1.24	\$1,223,100	71%	\$337,323
G1 kWh	346,119,813	\$0.00147	<u>\$508,796</u>	<u>29%</u>	<u>\$140,323</u>
Total			\$1,731,896	100%	\$477,645

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

		(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-08	Actual	\$118,501	\$869,127	\$910,998	\$76,630	\$97,565	5.00%	31	\$413	\$77,043
Sep-08	Actual	\$77,043	\$954,778	\$954,069	\$77,752	\$77,398	5.00%	30	\$317	\$78,069
Oct-08	Actual	\$78,069	\$904,341	\$862,245	\$120,165	\$99,117	5.00%	31	\$420	\$120,584
Nov-08	Actual	\$120,584	\$915,834	\$805,358	\$231,061	\$175,823	5.00%	30	\$721	\$231,781
Dec-08	Actual	\$231,781	\$915,193	\$888,706	\$258,269	\$245,025	5.00%	31	\$1,038	\$259,306
Jan-09	Actual	\$259,306	\$952,979	\$991,821	\$220,464	\$239,885	4.00%	31	\$815	\$221,279
Feb-09	Actual	\$221,279	\$934,247	\$870,419	\$285,107	\$253,193	4.00%	28	\$777	\$285,884
Mar-09	Actual	\$285,884	\$983,429	\$854,208	\$415,105	\$350,495	4.00%	31	\$1,191	\$416,296
Apr-09	Actual	\$416,296	\$908,228	\$791,005	\$533,519	\$474,907	3.25%	30	\$1,269	\$534,787
May-09	Actual	\$534,787	\$895,416	\$820,385	\$609,819	\$572,303	3.25%	31	\$1,580	\$611,398
Jun-09	Actual	\$611,398	\$906,964	\$826,090	\$692,273	\$651,836	3.25%	30	\$1,741	\$694,014
Jul-09	Actual	\$694,014	<u>\$907,292</u>	<u>\$962,070</u>	\$639,236	\$666,625	3.25%	31	<u>\$1,840</u>	\$641,076
Total Aug-08to Jul-09			\$11,047,829	\$10,537,374					\$12,121	
		(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-09	Actual	\$641,076	\$926,002	\$631,078	\$936,000	\$788,538	3.25%	31	\$2,177	\$938,177
Sep-09	Actual	\$938,177	\$636,619	\$518,041	\$1,056,755	\$997,466	3.25%	30	\$2,664	\$1,059,419
Oct-09	Actual	\$1,059,419	\$409,182	\$444,002	\$1,024,598	\$1,042,009	3.25%	31	\$2,876	\$1,027,475
Nov-09	Actual	\$1,027,475	\$401,767	\$456,066	\$973,176	\$1,000,325	3.25%	30	\$2,672	\$975,848
Dec-09	Actual	\$975,848	\$418,251	\$522,536	\$871,563	\$923,705	3.25%	31	\$2,550	\$874,113
Jan-10	Actual	\$874,113	\$401,812	\$532,907	\$743,017	\$808,565	3.25%	31	\$2,232	\$745,249
Feb-10	Actual	\$745,249	\$415,291	\$474,697	\$685,843	\$715,546	3.25%	28	\$1,784	\$687,627
Mar-10	Actual	\$687,627	\$437,494	\$468,783	\$656,338	\$671,983	3.25%	31	\$1,855	\$658,193
Apr-10	Actual	\$658,193	\$404,338	\$455,569	\$606,962	\$632,578	3.25%	30	\$1,690	\$608,651
May-10	Estimate	\$608,651	\$409,263	\$451,834	\$566,081	\$587,366	3.25%	31	\$1,621	\$567,702
Jun-10	Estimate	\$567,702	\$409,233	\$497,564	\$479,371	\$523,536	3.25%	30	\$1,398	\$480,769
Jul-10	Estimate	\$480,769	<u>\$409,233</u>	<u>\$573,992</u>	\$316,011	\$398,390	3.25%	31	<u>\$1,100</u>	\$317,111
Total Aug-09 to Jul-10			\$5,678,485	\$6,027,070					\$24,619	

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

Schedule LSM-1  
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		(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-10	Estimate	\$317,111	\$409,233	\$151,046	\$575,297	\$446,204	3.25%	31	\$1,232	\$576,529
Sep-10	Estimate	\$576,529	\$409,233	\$134,832	\$850,930	\$713,730	3.25%	30	\$1,907	\$852,837
Oct-10	Estimate	\$852,837	\$409,233	\$130,069	\$1,132,001	\$992,419	3.25%	31	\$2,739	\$1,134,740
Nov-10	Estimate	\$1,134,740	\$9,233	\$128,688	\$1,015,286	\$1,075,013	3.25%	30	\$2,872	\$1,018,157
Dec-10	Estimate	\$1,018,157	\$9,233	\$142,890	\$884,500	\$951,329	3.25%	31	\$2,626	\$887,126
Jan-11	Estimate	\$887,126	\$9,233	\$149,009	\$747,350	\$817,238	3.25%	31	\$2,256	\$749,606
Feb-11	Estimate	\$749,606	\$9,233	\$133,828	\$625,011	\$687,309	3.25%	28	\$1,714	\$626,725
Mar-11	Estimate	\$626,725	\$9,233	\$132,599	\$503,359	\$565,042	3.25%	31	\$1,560	\$504,918
Apr-11	Estimate	\$504,918	\$9,233	\$123,559	\$390,593	\$447,755	3.25%	30	\$1,196	\$391,789
May-11	Estimate	\$391,789	\$9,233	\$127,372	\$273,649	\$332,719	3.25%	31	\$918	\$274,568
Jun-11	Estimate	\$274,568	\$9,233	\$137,986	\$145,814	\$210,191	3.25%	30	\$561	\$146,376
Jul-11	Estimate	\$146,376	\$9,233	\$159,225	(\$3,616)	\$71,380	3.25%	31	\$197	(\$3,419)
Total Aug-10 to Jul-11			\$1,310,796	\$1,651,102					\$19,777	

		(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 Factor (2)	Unbilled kWh (a * b)	Effective SCC	Unbilled SCC Revenue (c * d)	Total Billed kWh - G2 demand (1)	Unbilled Factor (2)	Unbilled kWh (f * g)	Effective SCC	Unbilled SCC Revenue (h * i)	Total Billed kWh - G1 (1)	Unbilled Factor (2)	Unbilled kWh (k * l)	Effective SCC	Unbilled 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-08	Actual	46,631,314	48.18%	22,469,159	\$0.00882	\$198,178	32,716,290	50.07%	16,380,280	\$0.00298	\$48,813	33,381,894	54.18%	18,085,549	\$0.00267	\$48,288	(\$372,198)	\$987,916	\$910,998
Sep-08	Actual	42,383,294	53.87%	22,832,002	\$0.00882	\$201,378	31,815,713	54.44%	17,319,163	\$0.00298	\$51,611	32,950,781	58.21%	19,179,279	\$0.00267	\$51,209	(\$295,280)	\$945,151	\$954,069
Oct-08	Actual	37,217,888	64.28%	23,924,026	\$0.00882	\$211,010	27,859,666	60.32%	16,805,377	\$0.00298	\$50,080	30,881,864	59.06%	18,238,667	\$0.00267	\$48,697	(\$304,198)	\$856,656	\$862,245
Nov-08	Actual	37,388,323	59.15%	22,115,418	\$0.00882	\$195,058	27,678,060	54.15%	14,987,701	\$0.00298	\$44,663	28,828,771	52.33%	15,085,157	\$0.00267	\$40,277	(\$309,787)	\$835,147	\$805,358
Dec-08	Actual	43,549,176	55.25%	24,059,120	\$0.00882	\$212,201	24,991,339	53.95%	13,481,872	\$0.00298	\$40,176	27,413,069	53.28%	14,606,297	\$0.00267	\$38,999	(\$279,999)	\$877,328	\$888,706
Jan-09	Actual	52,386,602	50.11%	26,250,103	\$0.00882	\$231,526	29,708,493	48.51%	14,412,074	\$0.00298	\$42,948	28,641,717	47.58%	13,626,354	\$0.00267	\$36,382	(\$291,376)	\$972,341	\$991,821
Feb-09	Actual	46,395,807	47.68%	22,122,617	\$0.00882	\$195,121	27,733,726	49.43%	13,708,152	\$0.00298	\$40,850	28,080,876	50.36%	14,142,356	\$0.00267	\$37,760	(\$310,856)	\$907,543	\$870,419
Mar-09	Actual	41,397,110	52.20%	21,608,849	\$0.00882	\$190,590	26,366,752	54.91%	14,479,279	\$0.00298	\$43,148	26,951,031	56.25%	15,159,955	\$0.00267	\$40,477	(\$273,732)	\$853,725	\$854,208
Apr-09	Actual	39,163,817	44.63%	17,479,741	\$0.00882	\$154,171	26,661,707	48.00%	12,796,505	\$0.00298	\$38,134	27,926,042	48.64%	13,582,705	\$0.00267	\$36,266	(\$274,215)	\$836,650	\$791,005
May-09	Actual	33,752,729	53.86%	18,179,509	\$0.00882	\$160,343	25,446,693	54.06%	13,755,356	\$0.00298	\$40,991	27,738,173	53.44%	14,822,066	\$0.00267	\$39,575	(\$228,571)	\$808,047	\$820,385
Jun-09	Actual	35,259,336	51.43%	18,133,517	\$0.00882	\$159,938	26,593,811	52.00%	13,829,120	\$0.00298	\$41,211	28,584,069	50.66%	14,481,333	\$0.00267	\$33,665	(\$240,909)	\$827,186	\$826,090
Jul-09	Actual	40,623,055	59.99%	24,371,468	\$0.00882	\$214,956	29,909,170	56.10%	16,779,617	\$0.00298	\$50,003	31,048,428	48.11%	14,936,395	\$0.00267	\$39,880	(\$239,814)	\$897,043	\$962,070
Total Aug-08 to Jul-09		496,148,453		263,545,528		\$2,324,472	337,481,421		178,734,496		\$532,629	352,426,715		185,946,114		\$496,476	(\$3,420,934)	\$10,604,732	\$10,537,374

9100

		(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 Factor (2)	Unbilled kWh (a * b)	Proposed SCC	Unbilled SCC Revenue (c * d)	Total Billed kWh - G2 demand (1)	Unbilled Factor (2)	Unbilled kWh (f * g)	Proposed SCC	Unbilled SCC Revenue (h * i)	Total Billed kWh - G1 (1)	Unbilled Factor (2)	Unbilled kWh (k * l)	Proposed SCC	Unbilled 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-09	Actual	46,905,380	52.18%	24,473,783	\$0.00495	\$121,145	31,955,844	51.19%	16,357,391	\$0.00167	\$27,317	32,371,261	49.43%	15,999,826	\$0.00147	\$23,520	(\$304,840)	\$763,936	\$631,078
Sep-09	Actual	44,367,408	48.98%	21,730,701	\$0.00495	\$107,567	30,825,546	50.53%	15,577,516	\$0.00167	\$26,014	31,169,381	57.11%	17,801,850	\$0.00147	\$26,169	(\$171,982)	\$530,273	\$518,041
Oct-09	Actual	36,283,139	53.72%	19,490,858	\$0.00495	\$96,480	26,513,490	51.65%	13,695,069	\$0.00167	\$22,871	28,729,567	51.07%	14,671,421	\$0.00147	\$21,567	(\$159,750)	\$462,835	\$444,002
Nov-09	Actual	37,038,312	54.01%	20,004,814	\$0.00495	\$99,024	25,025,814	53.35%	13,351,695	\$0.00167	\$22,297	28,037,649	53.04%	14,872,308	\$0.00147	\$21,862	(\$140,917)	\$453,800	\$456,066
Dec-09	Actual	43,034,078	61.78%	26,588,393	\$0.00495	\$131,613	26,554,985	57.30%	15,215,836	\$0.00167	\$25,410	28,372,650	54.93%	15,586,273	\$0.00147	\$22,912	(\$143,183)	\$485,785	\$522,536
Jan-10	Actual	53,817,433	46.06%	24,787,118	\$0.00495	\$122,696	30,415,722	46.98%	14,289,430	\$0.00167	\$23,863	28,962,938	47.49%	13,753,846	\$0.00147	\$20,218	(\$179,935)	\$546,064	\$532,907
Feb-10	Actual	43,342,410	51.45%	22,300,058	\$0.00495	\$110,385	26,406,831	54.00%	14,260,744	\$0.00167	\$23,815	27,583,716	55.25%	15,238,969	\$0.00147	\$22,401	(\$166,778)	\$484,873	\$474,697
Mar-10	Actual	38,473,216	60.83%	23,404,140	\$0.00495	\$115,850	24,876,596	63.38%	15,767,543	\$0.00167	\$26,332	26,369,617	64.53%	17,017,321	\$0.00147	\$25,015	(\$156,602)	\$468,187	\$468,783
Apr-10	Actual	40,013,333	47.81%	19,132,189	\$0.00495	\$94,704	27,391,458	46.95%	12,860,624	\$0.00167	\$21,477	29,469,447	46.58%	13,728,003	\$0.00147	\$20,180	(\$167,198)	\$486,405	\$455,569
May-10	Estimate	35,478,934	49.59%	17,593,123	\$0.00495	\$87,086	25,819,799	51.22%	13,224,833	\$0.00167	\$22,085	27,207,526	50.82%	13,826,776	\$0.00147	\$20,325	(\$136,362)	\$458,699	\$451,834
Jun-10	Estimate	37,955,918	55.30%	20,988,993	\$0.00495	\$103,896	27,614,962	53.82%	14,863,045	\$0.00167	\$24,821	28,883,257	49.18%	14,204,881	\$0.00147	\$20,881	(\$129,497)	\$477,463	\$497,564
Jul-10	Estimate	47,226,655	55.83%	26,368,641	\$0.00495	\$130,525	32,040,795	54.35%	17,414,228	\$0.00167	\$29,082	31,789,350	50.82%	16,155,244	\$0.00147	\$23,748	(\$149,598)	\$540,235	\$573,992
Total Aug-09 to Jul-10		503,936,216		266,862,810		\$1,320,971	335,441,842		176,877,953		\$295,386	348,946,270		182,856,718		\$268,799	(\$2,006,641)	\$6,148,555	\$6,027,070

		(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 Factor	Unbilled kWh (a * b)	Proposed SCC	Unbilled SCC Revenue (e * d)	Total Billed kWh - G2 demand	Unbilled Factor	Unbilled kWh (f * g)	Proposed SCC	Unbilled SCC Revenue (h * i)	Total Billed kWh - G1	Unbilled Factor	Unbilled kWh (k * l)	Proposed SCC	Unbilled 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-10	Estimate	50,627,342	43.95%	22,248,994	\$0.00138	\$30,704	33,560,883	45.61%	15,307,178	\$0.00046	\$7,041	32,330,194	50.00%	16,165,097	\$0.00041	\$6,628	(\$183,355)	\$290,028	\$151,046
Sep-10	Estimate	41,206,615	44.72%	18,428,712	\$0.00138	\$25,432	29,130,486	45.41%	13,228,371	\$0.00046	\$6,085	30,553,326	49.18%	15,026,226	\$0.00041	\$6,161	(\$44,373)	\$141,527	\$134,832
Oct-10	Estimate	36,387,012	53.61%	19,506,066	\$0.00138	\$26,918	26,601,628	51.22%	13,624,152	\$0.00046	\$6,267	28,574,455	50.82%	14,521,444	\$0.00041	\$5,954	(\$37,677)	\$128,607	\$130,069
Nov-10	Estimate	38,423,883	52.79%	20,283,686	\$0.00138	\$27,991	25,861,204	50.36%	13,024,715	\$0.00046	\$5,991	27,983,935	49.18%	13,762,591	\$0.00041	\$5,643	(\$39,139)	\$128,201	\$128,688
Dec-10	Estimate	44,400,078	53.87%	23,917,176	\$0.00138	\$33,006	27,036,140	51.93%	14,039,860	\$0.00046	\$6,458	28,410,519	50.82%	14,438,133	\$0.00041	\$5,920	(\$39,626)	\$137,132	\$142,890
Jan-11	Estimate	50,009,177	51.41%	25,711,900	\$0.00138	\$35,482	29,213,768	50.54%	14,763,895	\$0.00046	\$6,791	29,020,265	50.00%	14,510,133	\$0.00041	\$5,949	(\$45,384)	\$146,169	\$149,009
Feb-11	Estimate	46,687,234	46.46%	21,691,125	\$0.00138	\$29,934	28,691,159	47.10%	13,512,880	\$0.00046	\$6,216	27,596,192	47.46%	13,096,498	\$0.00041	\$5,370	(\$48,223)	\$140,532	\$133,828
Mar-11	Estimate	42,380,212	49.14%	20,824,281	\$0.00138	\$28,738	26,795,538	51.36%	13,762,990	\$0.00046	\$6,331	26,351,263	52.54%	13,845,579	\$0.00041	\$5,677	(\$41,519)	\$133,373	\$132,599
Apr-11	Estimate	39,046,177	45.31%	17,693,314	\$0.00138	\$24,417	26,646,118	48.02%	12,794,183	\$0.00046	\$5,885	27,624,701	49.18%	13,585,919	\$0.00041	\$5,570	(\$40,745)	\$128,431	\$123,559
May-11	Estimate	35,575,016	49.59%	17,640,743	\$0.00138	\$24,344	25,937,603	51.22%	13,285,172	\$0.00046	\$6,111	27,172,747	50.82%	13,809,101	\$0.00041	\$5,662	(\$35,872)	\$127,128	\$127,372
Jun-11	Estimate	38,058,634	55.30%	21,045,925	\$0.00138	\$29,043	27,740,908	53.82%	14,930,832	\$0.00046	\$6,868	28,845,338	49.18%	14,186,429	\$0.00041	\$5,816	(\$36,117)	\$132,376	\$137,986
Jul-11	Estimate	47,354,857	55.83%	26,440,330	\$0.00138	\$36,488	32,186,871	54.35%	17,493,620	\$0.00046	\$8,047	31,701,249	50.82%	16,110,471	\$0.00041	\$6,605	(\$41,728)	\$149,813	\$159,225
Total Aug-10 to Jul-11		510,156,238		255,432,253		\$352,497	339,402,307		169,767,848		\$78,093	346,164,585		173,057,620		\$70,954	(\$633,758)	\$1,783,317	\$1,651,102

(1) Actual Per billing system.  
(2) Detail of Unbilled Factors shown on page 5.

Detail of Unbilled Factors for Residential and Outdoor Lighting Classes for use in all classes except G2 demand and G1 (column b, Page 4)

	<u>Billed kWh</u>	<u>Direct Estimate of Unbilled kWh</u>	<u>Unbilled kWh / Billed kWh</u>
Aug-08	46,157,009	22,240,617	48.18%
Sep-08	41,953,419	22,600,427	53.87%
Oct-08	36,882,396	23,708,368	64.28%
Nov-08	36,970,406	21,868,217	59.15%
Dec-08	42,800,257	23,645,374	55.25%
Jan-09	51,299,574	25,705,410	50.11%
Feb-09	45,344,176	21,621,174	47.68%
Mar-09	40,533,050	21,157,818	52.20%
Apr-09	38,553,483	17,207,334	44.63%
May-09	33,390,206	17,984,251	53.86%
Jun-09	34,954,410	17,976,697	51.43%
Jul-09	40,273,229	24,161,592	59.99%
Aug-09	46,449,068	24,235,694	52.18%
Sep-09	43,939,853	21,521,289	48.98%
Oct-09	35,933,519	19,303,046	53.72%
Nov-09	36,582,062	19,758,388	54.01%
Dec-09	42,374,707	26,181,004	61.78%
Jan-10	52,815,888	24,325,829	46.06%
Feb-10	42,414,181	21,822,476	51.45%
Mar-10	37,736,287	22,955,849	60.83%
Apr-10	39,503,200	18,888,271	47.81%

Detail of Unbilled Factors for Regular General Class for use in G2 demand class (column g, Page 4)

	<u>Billed kWh</u>	<u>Direct Estimate of Unbilled kWh</u>	<u>Unbilled kWh / Billed kWh</u>
Aug-08	33,190,595	16,617,753	50.07%
Sep-08	32,245,588	17,553,170	54.44%
Oct-08	28,195,158	17,007,751	60.32%
Nov-08	28,095,982	15,214,006	54.15%
Dec-08	25,740,258	13,885,885	53.95%
Jan-09	30,795,521	14,939,409	48.51%
Feb-09	28,785,357	14,227,949	49.43%
Mar-09	27,230,812	14,953,777	54.91%
Apr-09	27,272,041	13,089,440	48.00%
May-09	25,809,216	13,951,320	54.06%
Jun-09	26,898,737	13,987,686	52.00%
Jul-09	30,258,996	16,975,876	56.10%
Aug-09	32,412,156	16,590,965	51.19%
Sep-09	31,253,101	15,793,579	50.53%
Oct-09	26,863,110	13,875,659	51.65%
Nov-09	25,482,064	13,595,112	53.35%
Dec-09	27,214,356	15,593,651	57.30%
Jan-10	31,417,267	14,759,960	46.98%
Feb-10	27,335,060	14,762,025	54.00%
Mar-10	25,613,525	16,234,631	63.38%
Apr-10	27,901,591	13,100,137	46.95%

Detail of Unbilled Factors for Large General Class for use in G1 class (column l, Page 4)

	<u>Billed kWh</u>	<u>Direct Estimate of Unbilled kWh</u>	<u>Unbilled kWh / Billed kWh</u>
Aug-08	33,381,894	18,085,549	54.18%
Sep-08	32,950,781	19,179,279	58.21%
Oct-08	30,881,864	18,238,667	59.06%
Nov-08	28,828,771	15,085,159	52.33%
Dec-08	27,413,069	14,606,297	53.28%
Jan-09	28,641,717	13,626,354	47.58%
Feb-09	28,080,876	14,142,356	50.36%
Mar-09	26,951,031	15,159,955	56.25%
Apr-09	27,926,042	13,582,705	48.64%
May-09	27,738,173	14,822,066	53.44%
Jun-09	28,584,069	14,481,333	50.66%
Jul-09	31,048,428	14,936,395	48.11%
Aug-09	32,371,261	15,999,826	49.43%
Sep-09	31,169,381	17,801,850	57.11%
Oct-09	28,729,567	14,671,421	51.07%
Nov-09	28,037,649	14,872,308	53.04%
Dec-09	28,372,560	15,586,273	54.93%
Jan-10	28,962,938	13,753,846	47.49%
Feb-10	27,583,716	15,238,969	55.25%
Mar-10	26,369,617	17,017,321	64.53%
Apr-10	29,469,447	13,728,003	46.58%

**SCHEDULE LSM-2**  
**EXTERNAL DELIVERY CHARGE**

**UNITIL ENERGY SYSTEMS. INC.**  
**CALCULATION OF THE EXTERNAL DELIVERY CHARGE**  
**Effective August 1, 2010**

0019

1. (Over)/under Recovery - Beginning Balance August 1, 2010	\$1,034,328	Page 3 of 6
2. Estimated Total Costs (August 2010 - July 2011)	\$18,443,183	Page 3 of 6
3. Estimated Interest (August 2010 - July 2011)	<u>\$17,148</u>	Page 3 of 6
4. Costs to be Recovered (L.1 + L.2 + L.3)	\$19,494,659	L.1 + L.2 + L.3
5. Estimated Calendar Month Deliveries in kWh (August 2010 - July 2011) (1)	<u>1,195,829,394</u>	
6. External Delivery Charge (\$/kWh) (L.5/L.6)	\$0.01630	L.5 / L.6

(1) Schedule LSM-2, page 5.

August 2010 - July 2011 Billed kWh	1,195,723,130
- July 2010 Unbilled kWh	(59,928,408)
+ July 2011 Unbilled kWh	<u>60,034,672</u>
Calendar Month Deliveries	1,195,829,394

		(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-08	Actual	\$2,421,460	\$1,249,426	\$1,132,659	\$2,538,227	\$2,479,844	5.00%	31	\$10,502	\$2,548,730
Sep-08	Actual	\$2,548,730	\$1,212,778	\$1,666,312	\$2,095,196	\$2,321,963	5.00%	30	\$9,516	\$2,104,712
Oct-08	Actual	\$2,104,712	\$1,070,745	\$1,456,697	\$1,718,760	\$1,911,736	5.00%	31	\$8,096	\$1,726,856
Nov-08	Actual	\$1,726,856	\$1,119,574	\$1,327,541	\$1,518,889	\$1,622,873	5.00%	30	\$6,651	\$1,525,540
Dec-08	Actual	\$1,525,540	\$1,250,085	\$1,461,911	\$1,313,715	\$1,419,627	5.00%	31	\$6,012	\$1,319,727
Jan-09	Actual	\$1,319,727	\$1,132,554	\$1,720,153	\$732,128	\$1,025,927	4.00%	31	\$3,485	\$735,613
Feb-09	Actual	\$735,613	\$1,451,602	\$1,492,404	\$694,811	\$715,212	4.00%	28	\$2,195	\$697,006
Mar-09	Actual	\$697,006	\$1,232,080	\$1,462,995	\$466,090	\$581,548	4.00%	31	\$1,976	\$468,066
Apr-09	Actual	\$468,066	\$1,116,342	\$1,315,734	\$268,674	\$368,370	3.25%	30	\$984	\$269,658
May-09	Actual	\$269,658	\$1,127,737	\$1,368,465	\$28,929	\$149,293	3.25%	31	\$412	\$29,341
Jun-09	Actual	\$29,341	\$1,418,898	\$1,373,527	\$74,712	\$52,027	3.25%	30	\$139	\$74,851
Jul-09	Actual	\$74,851	<u>\$1,685,824</u>	<u>\$1,694,815</u>	\$65,860	\$70,356	3.25%	31	<u>\$194</u>	\$66,054
Total Aug-08 to Jul-09			\$15,067,645	\$17,473,214					\$50,163	

0020

		(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-09	Actual	\$66,054	\$1,575,336	\$1,595,564	\$45,826	\$55,940	3.25%	31	\$154	\$45,981
Sep-09	Actual	\$45,981	\$1,292,761	\$1,491,228	(\$152,486)	(\$53,253)	3.25%	30	(\$142)	(\$152,628)
Oct-09	Actual	(\$152,628)	\$1,188,621	\$1,200,591	(\$164,598)	(\$158,613)	3.25%	31	(\$438)	(\$165,036)
Nov-09	Actual	(\$165,036)	\$1,193,975	\$1,289,128	(\$260,189)	(\$212,612)	3.25%	30	(\$568)	(\$260,757)
Dec-09	Actual	(\$260,757)	\$1,408,796	\$1,526,026	(\$377,987)	(\$319,372)	3.25%	31	(\$882)	(\$378,869)
Jan-10	Actual	(\$378,869)	\$1,333,997	\$1,548,497	(\$593,369)	(\$486,119)	3.25%	31	(\$1,342)	(\$594,710)
Feb-10	Actual	(\$594,710)	\$1,344,864	\$1,372,428	(\$622,274)	(\$608,492)	3.25%	28	(\$1,517)	(\$623,791)
Mar-10	Actual	(\$623,791)	\$1,252,152	\$1,340,869	(\$712,508)	(\$668,150)	3.25%	31	(\$1,844)	(\$714,352)
Apr-10	Actual	(\$714,352)	\$1,124,739	\$1,230,846	(\$820,459)	(\$767,406)	3.25%	30	(\$2,050)	(\$822,509)
May-10	Estimate	(\$822,509)	\$1,250,388	\$1,246,065	(\$818,187)	(\$820,348)	3.25%	31	(\$2,264)	(\$820,451)
Jun-10	Estimate	(\$820,451)	\$3,145,508	\$1,422,854	\$902,203	\$40,876	3.25%	30	\$109	\$902,312
Jul-10	Estimate	\$902,312	<u>\$1,852,693</u>	<u>\$1,723,347</u>	\$1,031,659	\$966,986	3.25%	31	<u>\$2,669</u>	\$1,034,328
Total Aug-09 to Jul-10			\$17,963,832	\$16,987,443					(\$8,114)	

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

		(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-10	Estimate	\$1,034,328	\$1,936,598	\$1,798,260	\$1,172,667	\$1,103,498	3.25%	31	\$3,046	\$1,175,713
Sep-10	Estimate	\$1,175,713	\$1,419,010	\$1,529,676	\$1,065,047	\$1,120,380	3.25%	30	\$2,993	\$1,068,039
Oct-10	Estimate	\$1,068,039	\$1,311,904	\$1,507,984	\$871,959	\$969,999	3.25%	31	\$2,677	\$874,636
Nov-10	Estimate	\$874,636	\$1,414,747	\$1,494,523	\$794,861	\$834,748	3.25%	30	\$2,230	\$797,090
Dec-10	Estimate	\$797,090	\$1,611,597	\$1,714,320	\$694,367	\$745,729	3.25%	31	\$2,058	\$696,425
Jan-11	Estimate	\$696,425	\$1,546,843	\$1,806,683	\$436,586	\$566,506	3.25%	31	\$1,564	\$438,150
Feb-11	Estimate	\$438,150	\$1,501,102	\$1,569,659	\$369,593	\$403,871	3.25%	28	\$1,007	\$370,599
Mar-11	Estimate	\$370,599	\$1,417,487	\$1,559,385	\$228,701	\$299,650	3.25%	31	\$827	\$229,528
Apr-11	Estimate	\$229,528	\$1,268,921	\$1,450,049	\$48,400	\$138,964	3.25%	30	\$371	\$48,771
May-11	Estimate	\$48,771	\$1,402,267	\$1,456,257	(\$5,218)	\$21,776	3.25%	31	\$60	(\$5,158)
Jun-11	Estimate	(\$5,158)	\$1,752,954	\$1,630,920	\$116,876	\$55,859	3.25%	30	\$149	\$117,025
Jul-11	Estimate	\$117,025	<u>\$1,859,752</u>	<u>\$1,974,302</u>	\$2,475	\$59,750	3.25%	31	<u>\$165</u>	\$2,640
Total Aug-10 to Jul-11			\$18,443,183	\$19,492,019					\$17,148	

0021

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Total Billed kWh (1)	Unbilled Factor (2)	Unbilled kWh (a * b)	Effective EDC	Unbilled EDC Revenue (c * d)	Reversal of prior month unbilled	Total Billed EDC Revenue (1)	Total Revenue (e + f + g)
Aug-08	Actual	112,729,498	50.51%	56,943,918	\$0.01131	\$644,036	(\$786,485)	\$1,275,108	\$1,132,659
Sep-08	Actual	107,149,789	55.37%	59,332,876	\$0.01524	\$904,233	(\$644,036)	\$1,406,115	\$1,666,312
Oct-08	Actual	95,959,417	61.44%	58,954,786	\$0.01524	\$898,471	(\$904,233)	\$1,462,459	\$1,456,697
Nov-08	Actual	93,895,159	55.56%	52,167,382	\$0.01524	\$795,031	(\$898,471)	\$1,430,981	\$1,327,541
Dec-08	Actual	95,953,585	54.34%	52,137,556	\$0.01524	\$794,576	(\$795,031)	\$1,462,365	\$1,461,911
Jan-09	Actual	110,736,812	49.01%	54,271,173	\$0.01524	\$827,093	(\$794,576)	\$1,687,637	\$1,720,153
Feb-09	Actual	102,210,409	48.91%	49,991,480	\$0.01524	\$761,870	(\$827,093)	\$1,557,627	\$1,492,404
Mar-09	Actual	94,714,894	54.13%	51,271,550	\$0.01524	\$781,378	(\$761,870)	\$1,443,487	\$1,462,995
Apr-09	Actual	93,751,566	46.80%	43,879,479	\$0.01524	\$668,723	(\$781,378)	\$1,428,389	\$1,315,734
May-09	Actual	86,937,595	53.78%	46,757,637	\$0.01524	\$712,586	(\$668,723)	\$1,324,602	\$1,368,465
Jun-09	Actual	90,437,216	51.36%	46,445,716	\$0.01524	\$707,833	(\$712,586)	\$1,378,281	\$1,373,527
Jul-09	Actual	<u>101,580,653</u>	55.20%	<u>56,073,863</u>	\$0.01524	<u>\$854,566</u>	<u>(\$707,833)</u>	<u>\$1,548,082</u>	<u>\$1,694,815</u>
Total Aug-08 to Jul-09		1,186,056,593		628,227,416		\$9,350,396	(\$9,282,315)	\$17,405,133	\$17,473,214

(1) Actual per billing system

(2) Detail of Unbilled Factors for all classes shown on page 6.

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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Total Billed kWh	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-09	Actual	111,232,486	51.09%	56,826,485	\$0.01425	\$809,777	(\$854,566)	\$1,640,352	\$1,595,564
Sep-09	Actual	106,362,335	51.82%	55,116,717	\$0.01425	\$785,413	(\$809,777)	\$1,515,592	\$1,491,228
Oct-09	Actual	91,526,196	52.28%	47,850,126	\$0.01425	\$681,864	(\$785,413)	\$1,304,140	\$1,200,591
Nov-09	Actual	90,101,775	53.52%	48,225,808	\$0.01425	\$687,218	(\$681,864)	\$1,283,775	\$1,289,128
Dec-09	Actual	97,961,623	58.55%	57,360,928	\$0.01425	\$817,393	(\$687,218)	\$1,395,851	\$1,526,026
Jan-10	Actual	113,196,093	46.68%	52,839,635	\$0.01425	\$752,965	(\$817,393)	\$1,612,926	\$1,548,497
Feb-10	Actual	97,332,957	53.24%	51,823,470	\$0.01425	\$738,484	(\$752,965)	\$1,386,908	\$1,372,428
Mar-10	Actual	89,719,429	62.65%	56,207,801	\$0.01425	\$800,961	(\$738,484)	\$1,278,393	\$1,340,869
Apr-10	Actual	96,874,237	47.19%	45,716,411	\$0.01425	\$651,459	(\$800,961)	\$1,380,349	\$1,230,846
May-10	Estimate	88,506,259	50.45%	44,653,333	\$0.01425	\$636,310	(\$651,459)	\$1,261,214	\$1,246,065
Jun-10	Estimate	94,454,137	52.99%	50,048,601	\$0.01425	\$713,193	(\$636,310)	\$1,345,971	\$1,422,854
Jul-10	Estimate	<u>111,056,801</u>	53.96%	<u>59,928,408</u>	\$0.01425	<u>\$853,980</u>	<u>(\$713,193)</u>	<u>\$1,582,559</u>	<u>\$1,723,347</u>
Total Aug-09 to Jul-10		1,188,324,329		626,597,723		\$8,929,018	(\$8,929,603)	\$16,988,029	\$16,987,443

(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-10	Estimate	116,518,420	46.12%	53,732,663	\$0.01630	\$875,842	(\$853,980)	\$1,776,397	\$1,798,260
Sep-10	Estimate	100,890,427	46.28%	46,687,399	\$0.01630	\$761,005	(\$875,842)	\$1,644,514	\$1,529,676
Oct-10	Estimate	91,563,095	52.03%	47,638,678	\$0.01630	\$776,510	(\$761,005)	\$1,492,478	\$1,507,984
Nov-10	Estimate	92,269,023	51.00%	47,058,192	\$0.01630	\$767,049	(\$776,510)	\$1,503,985	\$1,494,523
Dec-10	Estimate	99,846,737	52.46%	52,384,479	\$0.01630	\$853,867	(\$767,049)	\$1,627,502	\$1,714,320
Jan-11	Estimate	108,243,211	50.79%	54,980,699	\$0.01630	\$896,185	(\$853,867)	\$1,764,364	\$1,806,683
Feb-11	Estimate	102,974,585	46.91%	48,304,234	\$0.01630	\$787,359	(\$896,185)	\$1,678,486	\$1,569,659
Mar-11	Estimate	95,527,012	50.71%	48,445,023	\$0.01630	\$789,654	(\$787,359)	\$1,557,090	\$1,559,385
Apr-11	Estimate	93,316,996	47.25%	44,088,105	\$0.01630	\$718,636	(\$789,654)	\$1,521,067	\$1,450,049
May-11	Estimate	88,685,366	50.45%	44,743,657	\$0.01630	\$729,322	(\$718,636)	\$1,445,571	\$1,456,257
Jun-11	Estimate	94,645,280	52.99%	50,154,828	\$0.01630	\$817,524	(\$729,322)	\$1,542,718	\$1,630,920
Jul-11	Estimate	<u>111,242,978</u>	53.97%	<u>60,034,672</u>	\$0.01630	<u>\$978,565</u>	<u>(\$817,524)</u>	<u>\$1,813,261</u>	<u>\$1,974,302</u>
Total Aug-10 to Jul-11		1,195,723,130		598,252,629		\$9,751,518	(\$9,626,933)	\$19,367,434	\$19,492,019

0023

	<u>Billed kWh</u>	<u>Direct Estimate of Unbilled kWh</u>	<u>Unbilled kWh / Billed kWh</u>
Aug-08	112,729,498	56,943,918	50.51%
Sep-08	107,149,789	59,332,876	55.37%
Oct-08	95,959,417	58,954,786	61.44%
Nov-08	93,895,159	52,167,382	55.56%
Dec-08	95,953,585	52,137,556	54.34%
Jan-09	110,736,812	54,271,173	49.01%
Feb-09	102,210,409	49,991,480	48.91%
Mar-09	94,714,894	51,271,550	54.13%
Apr-09	93,751,566	43,879,479	46.80%
May-09	86,937,595	46,757,637	53.78%
Jun-09	90,437,216	46,445,716	51.36%
Jul-09	101,580,653	56,073,863	55.20%
Aug-09	111,232,486	56,826,485	51.09%
Sep-09	106,362,335	55,116,717	51.82%
Oct-09	91,526,196	47,850,126	52.28%
Nov-09	90,101,775	48,225,808	53.52%
Dec-09	97,961,623	57,360,928	58.55%
Jan-10	113,196,093	52,839,635	46.68%
Feb-10	97,332,957	51,823,470	53.24%
Mar-10	89,719,429	56,207,801	62.65%
Apr-10	96,874,237	45,716,411	47.19%

**SCHEDULE LSM-3**  
**REDLINE TARIFFS**

(R)

**CALCULATION OF THE STRANDED COST CHARGE**

Uniform per kWh Charge

1. (Over)/under Recovery - Beginning Balance August 1, 2010 <del>09</del>	\$500,816	\$317,111
2. Estimated Total Costs (August 2010 <del>09</del> - July 2011 <del>10</del> )	\$5,551,907	\$1,310,796
3. Estimated Interest (August 2010 <del>09</del> - July 2011 <del>10</del> )	\$19,348	\$19,777
4. Costs to be Recovered (L.1 + L.2 + L.3)	\$6,072,071	\$1,647,684
5. Estimated Calendar Month Deliveries in kWh (August 2010 <del>09</del> - July 2011 <del>10</del> )	<u>1,226,188,039</u>	<u>1,195,829,394</u>
6. Stranded Cost Charge (\$/kWh) (L.4 / L.5)	\$0.00495	\$0.00138

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)	<b>\$0.00495</b>	<b>\$0.00138</b>
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Class G2 (1)

8. Estimated G2 Demand Revenue (August 2010 - July 2011)	\$1,154,808	\$312,576
9. Estimated G2 Deliveries in kW (August 2010 - July 2011)	<u>1,331,020</u>	<u>1,306,463</u>
10. Stranded Cost Charge (\$/kW) (L. 8 / L. 9)	<b>\$0.87</b>	<b>\$0.24</b>

11. G2 Energy Revenue (August 2010 - July 2011)	\$586,932	\$155,909
12. Estimated G2 Calendar Month Deliveries in kWh (August 2010 - July 2011)	<u>351,866,806</u>	<u>339,481,700</u>
13. Stranded Cost Charge (\$/kWh) (L.11 / L.12)	<b>\$0.00167</b>	<b>\$0.00046</b>

Class G1 (1)

14. Estimated G1 Demand Revenue (August 2010 - July 2011)	\$1,259,482	\$337,323
15. Estimated G1 Deliveries in kVA (August 2010 - July 2011)	<u>1,013,341</u>	<u>986,371</u>
16. Stranded Cost Charge (\$/kVA) (L. 14 / L. 15)	<b>\$1.24</b>	<b>\$0.34</b>

17. G1 Energy Revenue (August 2010 - July 2011)	\$534,552	\$140,323
18. Estimated G1 Calendar Month Deliveries in kWh (August 2010 - July 2011)	<u>362,431,082</u>	<u>346,119,813</u>
19. Stranded Cost Charge (\$/kWh) (L.17 / L.18)	<b>\$0.00147</b>	<b>\$0.00041</b>

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

*Authorized by NHPUC Order No. 24,993 in Case No. DE 09-115, dated July 24, 2009*

(I)

**CALCULATION OF THE EXTERNAL DELIVERY CHARGE**

1. (Over)/under Recovery - Beginning Balance August 1, 2010 <del>2009</del>	\$228,732	\$1,034,328
2. Estimated Total Costs (August 2010 <del>09</del> - July 2011 <del>10</del> )	\$17,249,589	\$18,443,183
3. Estimated Interest (August 2010 <del>09</del> - July 2011 <del>10</del> )	<u>(\$1,809)</u>	<u>\$17,148</u>
4. Costs to be Recovered (L.1 + L.2 + L.3)	\$17,476,512	\$19,494,659
5. Estimated Calendar Month Deliveries in kWh (August 2010 <del>09</del> - July 2011 <del>10</del> )	<u>1,226,188,039</u>	<u>1,195,829,394</u>
6. External Delivery Charge (\$/kWh) (L.5/L.6)	\$0.01425	\$0.01630

*Authorized by NHPUC Order No. ~~24,993~~ in Case No. DE 10- ~~09-115~~, dated July 24, 2009-*

**SCHEDULE LSM-4**

**BILL IMPACTS**

**Unitil Energy Systems, Inc.**  
**Typical Bill Impacts by Rate Component (1)**

**Residential Rate D 500 kWh Bill**

<u>Rate Components</u>	5/1/2010	8/1/2010					%
	<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	\$8.40	\$8.40	\$0.00	\$8.40	\$8.40	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.01810	\$0.01810	\$0.00000	\$4.53	\$4.53	\$0.00	0.0%
Excess 250 kWh	\$0.02310	\$0.02310	\$0.00000	\$5.78	\$5.78	\$0.00	0.0%
External Delivery Charge	\$0.01425	\$0.01630	\$0.00205	\$7.13	\$8.15	\$1.03	1.4%
Stranded Cost Charge	\$0.00495	\$0.00138	(\$0.00357)	\$2.48	\$0.69	(\$1.79)	(2.5%)
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$1.65	\$1.65	\$0.00	0.0%
Default Service Charge	<u>\$0.08489</u>	<u>\$0.08489</u>	<u>\$0.00000</u>	<u>\$42.45</u>	<u>\$42.45</u>	<u>\$0.00</u>	<u>0.0%</u>
First 250 kWh	\$0.12549	\$0.12397	(\$0.00152)				
Excess 250 kWh	\$0.13049	\$0.12897	(\$0.00152)				
Total Bill				\$72.40	\$71.64	(\$0.76)	(1.0%)

(1) Impacts do not include the proposed temporary rates filed in DE 10-055 for effect July 1 or the Electricity Consumption Tax.

**Unitil Energy Systems, Inc.**  
**Typical Bill Impacts by Rate Component (1)**

<u>Regular General G2 Quick Recovery Water Heating and Space Heating 2,000 kWh Typical Bill</u>							
	5/1/2010	8/1/2010					%
<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	\$3.75	\$3.75	\$0.00	\$3.75	\$3.75	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.02088	\$0.02088	\$0.00000	\$41.76	\$41.76	\$0.00	0.0%
External Delivery Charge	\$0.01425	\$0.01630	\$0.00205	\$28.50	\$32.60	\$4.10	1.6%
Stranded Cost Charge	\$0.00495	\$0.00138	(\$0.00357)	\$9.90	\$2.76	(\$7.14)	(2.7%)
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$6.60	\$6.60	\$0.00	0.0%
Default Service Charge	<u>\$0.08489</u>	<u>\$0.08489</u>	<u>\$0.00000</u>	<u>\$169.78</u>	<u>\$169.78</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$0.12827	\$0.12675	(\$0.00152)	\$256.54	\$253.50	(\$3.04)	(1.2%)
Total Bill				\$260.29	\$257.25	(\$3.04)	(1.2%)

<u>Regular General G2 kWh Meter 125 kWh Typical Bill</u>							
	5/1/2010	8/1/2010					%
<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	\$8.40	\$8.40	\$0.00	\$8.40	\$8.40	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.02975	\$0.02975	\$0.00000	\$3.72	\$3.72	\$0.00	0.0%
External Delivery Charge	\$0.01425	\$0.01630	\$0.00205	\$1.78	\$2.04	\$0.26	1.0%
Stranded Cost Charge	\$0.00495	\$0.00138	(\$0.00357)	\$0.62	\$0.17	(\$0.45)	(1.7%)
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$0.41	\$0.41	\$0.00	0.0%
Default Service Charge	<u>\$0.08489</u>	<u>\$0.08489</u>	<u>\$0.00000</u>	<u>\$10.61</u>	<u>\$10.61</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$0.13714	\$0.13562	(\$0.00152)	\$17.14	\$16.95	(\$0.19)	(0.7%)
Total Bill				\$25.54	\$25.35	(\$0.19)	(0.7%)

(1) Impacts do not include the proposed temporary rates filed in DE 10-055 for effect July 1 or the Electricity Consumption Tax.

0030

Unitil Energy Systems, Inc.  
Typical Bill Impacts by Rate Component (1)

<u>Regular General G2 Demand, 10 kW, 3,000 kWh Typical Bill</u>							
	5/1/2010	8/1/2010					%
<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	\$11.00	\$11.00	\$0.00	\$11.00	\$11.00	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$7.03	\$7.03	\$0.00	\$70.30	\$70.30	\$0.00	0.0%
Stranded Cost Charge	<u>\$0.87</u>	<u>\$0.24</u>	<u>(\$0.63)</u>	<u>\$8.70</u>	<u>\$2.40</u>	<u>(\$6.30)</u>	<u>(1.6%)</u>
Total	\$7.90	\$7.27	(\$0.63)	\$79.00	\$72.70	(\$6.30)	(1.6%)
	<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	\$0.01425	\$0.01630	\$0.00205	\$42.75	\$48.90	\$6.15	1.5%
Stranded Cost Charge	\$0.00167	\$0.00046	(\$0.00121)	\$5.01	\$1.38	(\$3.63)	(0.9%)
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$9.90	\$9.90	\$0.00	0.0%
Default Service Charge	<u>\$0.08489</u>	<u>\$0.08489</u>	<u>\$0.00000</u>	<u>\$254.67</u>	<u>\$254.67</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$0.10411	\$0.10495	\$0.00084	\$312.33	\$314.85	\$2.52	0.6%
Total Bill				\$402.33	\$398.55	(\$3.78)	(0.9%)

  

<u>Large General - G1 550 kVa, 200,000 kWh Typical Bill</u>							
	5/1/2010	8/1/2010					%
<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	\$108.86	\$108.86	\$0.00	\$108.86	\$108.86	\$0.00	0.0%
	<u>All kVa</u>	<u>All kVa</u>					
Distribution Charge	\$5.69	\$5.69	\$0.00	\$3,129.50	\$3,129.50	\$0.00	0.0%
Stranded Cost Charge	<u>\$1.24</u>	<u>\$0.34</u>	<u>(\$0.90)</u>	<u>\$682.00</u>	<u>\$187.00</u>	<u>(\$495.00)</u>	<u>(2.3%)</u>
Total	\$6.93	\$6.03	(\$0.90)	\$3,811.50	\$3,316.50	(\$495.00)	(2.3%)
	<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	\$0.01425	\$0.01630	\$0.00205	\$2,850.00	\$3,260.00	\$410.00	1.9%
Stranded Cost Charge	\$0.00147	\$0.00041	(\$0.00106)	\$294.00	\$82.00	(\$212.00)	(1.0%)
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$660.00	\$660.00	\$0.00	0.0%
Default Service Charge (2)	<u>\$0.07066</u>	<u>\$0.06697</u>	<u>(\$0.00369)</u>	<u>\$14,132.00</u>	<u>\$13,394.00</u>	<u>(\$738.00)</u>	<u>(3.4%)</u>
Total	\$0.08968	\$0.08698	(\$0.00270)	\$17,936.00	\$17,396.00	(\$540.00)	(2.5%)
Total Bill				\$21,856.36	\$20,821.36	(\$1,035.00)	(4.7%)

(1) Impacts do not include the proposed temporary rates filed in DE 10-055 for effect July 1 or the Electricity Consumption Tax.

(2) The G1 class proposed bill includes Default Service rates filed in DE 10-028. Default Service Charges shown are based on the average of the DSC for each 3-month period

0031

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

**Residential Rate D 645 kWh Bill - Mean Use\***

	5/1/2010	8/1/2010					%
<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	\$8.40	\$8.40	\$0.00	\$8.40	\$8.40	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.01810	\$0.01810	\$0.00000	\$4.53	\$4.53	\$0.00	0.0%
Excess 250 kWh	\$0.02310	\$0.02310	\$0.00000	\$9.12	\$9.12	\$0.00	0.0%
External Delivery Charge	\$0.01425	\$0.01630	\$0.00205	\$9.19	\$10.51	\$1.32	1.4%
Stranded Cost Charge	\$0.00495	\$0.00138	(\$0.00357)	\$3.19	\$0.89	(\$2.30)	(2.5%)
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.13	\$2.13	\$0.00	0.0%
Default Service Charge	<u>\$0.08489</u>	<u>\$0.08489</u>	<u>\$0.00000</u>	<u>\$54.75</u>	<u>\$54.75</u>	<u>\$0.00</u>	<u>0.0%</u>
First 250 kWh	\$0.12549	\$0.12397	(\$0.00152)				
Excess 250 kWh	\$0.13049	\$0.12897	(\$0.00152)				
Total Bill				\$91.32	\$90.34	(\$0.98)	(1.1%)

**Residential Rate D 540 kWh Bill - Median Use\***

	5/1/2010	8/1/2010					%
<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	\$8.40	\$8.40	\$0.00	\$8.40	\$8.40	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.01810	\$0.01810	\$0.00000	\$4.53	\$4.53	\$0.00	0.0%
Excess 250 kWh	\$0.02310	\$0.02310	\$0.00000	\$6.70	\$6.70	\$0.00	0.0%
External Delivery Charge	\$0.01425	\$0.01630	\$0.00205	\$7.70	\$8.80	\$1.11	1.4%
Stranded Cost Charge	\$0.00495	\$0.00138	(\$0.00357)	\$2.67	\$0.75	(\$1.93)	(2.5%)
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$1.78	\$1.78	\$0.00	0.0%
Default Service Charge	<u>\$0.08489</u>	<u>\$0.08489</u>	<u>\$0.00000</u>	<u>\$45.84</u>	<u>\$45.84</u>	<u>\$0.00</u>	<u>0.0%</u>
First 250 kWh	\$0.12549	\$0.12397	(\$0.00152)				
Excess 250 kWh	\$0.13049	\$0.12897	(\$0.00152)				
Total Bill				\$77.61	\$76.79	(\$0.82)	(1.1%)

\* Based on billing period January through December 2009.

\*\* Impacts do not include the proposed temporary rates filed in DE 10-055 for effect July 1 or the Electricity Consumption Tax.

0032

Unitil Energy Systems, Inc.  
Average Class Bill Impacts  
Due to Proposed Rate Changes Effective August 1, 2010\*

(A) <u>Class of Service</u>	(B) <u>Number of Customers</u>	(C) <u>Annual kWh Sales</u>	(D) <u>Annual kW / kVA Sales</u>	(E) <u>Proposed DSC Change \$</u>	(F) <u>Proposed SCC Change \$</u>	(G) <u>Proposed EDC Change \$</u>	(H) <u>Estimated Annual Revenue \$ Under Present Rates</u>	(I) <u>Estimated Annual Revenue \$ Under Proposed Rates</u>	(J) <u>Proposed Net Change Revenue \$</u>	(K) <u>% Change DSC Revenue</u>	(L) <u>% Change Net SCC &amp; EDC Revenue</u>	(M) <u>% Change Net Revenue</u>
Residential	738,543	486,378,217	n/a	\$0	(\$1,736,370)	\$997,075	\$68,826,718	\$68,087,423	(\$739,295)	0.0%	(1.1%)	(1.1%)
General Service	125,046	354,008,286	1,298,686	\$0	(\$1,263,810)	\$725,717	\$48,629,637	\$48,091,544	(\$538,093)	0.0%	(1.1%)	(1.1%)
Large General Service	1,822	364,679,187	996,528	(\$1,345,666)	(\$1,301,905)	\$747,592	\$39,639,575	\$37,739,597	(\$1,899,979)	(3.4%)	(1.4%)	(4.8%)
Outdoor Lighting	117,884	9,206,974	n/a	\$0	(\$32,869)	\$18,874	\$2,225,533	\$2,211,539	(\$13,995)	0.0%	(0.6%)	(0.6%)
Total	983,295	1,214,272,664		(\$1,345,666)	(\$4,334,953)	\$2,489,259	\$159,321,463	\$156,130,102	(\$3,191,361)	(0.8%)	(1.2%)	(2.0%)

(B), (C), (D) Test year billing determinants in DE 05-178

(E), (F), (G) Difference in proposed rate and current rate, times the billing determinants shown in Column (C). The proposed and current DSC for the G1 class used in this analysis are based on the average of the DSC for each 3-month period.

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

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

(J) Column (I) minus Column (H)

(K) Column (E) divided by Column (H)

(L) Column (F) + Column (G) divided by Column (H)

(M) Column (J) divided by Column (H)

\* Analysis does not include the proposed temporary rates filed in DE 10-055 for effect July 1 or the Electricity Consumption Tax.

Unitil Energy Systems, Inc.				
Typical Bill Impacts - May 1, 2010 versus August 1, 2010				
Impacts do NOT include the proposed temporary rates filed in DE 10-055 for effect July 1 or the Electricity Consumption Tax Impact on D Rate Customers				
Average kWh	Total Bill Using Rates 5/1/2010	Total Bill Using Rates 8/1/2010	Total Difference	% Total Difference
125	\$24.09	\$23.90	(\$0.19)	(0.8%)
250	\$39.77	\$39.39	(\$0.38)	(1.0%)
500	\$72.40	\$71.64	(\$0.76)	(1.0%)
600	\$85.44	\$84.53	(\$0.91)	(1.1%)
750	\$105.02	\$103.88	(\$1.14)	(1.1%)
1,000	\$137.64	\$136.12	(\$1.52)	(1.1%)
1,250	\$170.26	\$168.36	(\$1.90)	(1.1%)
1,500	\$202.89	\$200.61	(\$2.28)	(1.1%)
2,000	\$268.13	\$265.09	(\$3.04)	(1.1%)
3,500	\$463.87	\$458.55	(\$5.32)	(1.1%)
5,000	\$659.60	\$652.00	(\$7.60)	(1.2%)

  

	Rates - Effective May 1, 2010	Rates - Proposed August 1, 2010	Difference
Customer Charge	\$8.40	\$8.40	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge: First 250 kWh	\$0.01810	\$0.01810	\$0.00000
Excess 250 kWh	\$0.02310	\$0.02310	\$0.00000
External Delivery Charge	\$0.01425	\$0.01630	\$0.00205
Stranded Cost Charge	\$0.00495	\$0.00138	(\$0.00357)
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	\$0.08489	\$0.08489	\$0.00000
<b>TOTAL</b> First 250 kWh	<b>\$0.12549</b>	<b>\$0.12397</b>	<b>(\$0.00152)</b>
Excess 250 kWh	<b>\$0.13049</b>	<b>\$0.12897</b>	<b>(\$0.00152)</b>

Unitil Energy Systems, Inc.						
Typical Bill Impacts - May 1, 2010 versus August 1, 2010						
Impacts do NOT include the proposed temporary rates filed in DE 10-055 for effect July 1 or the Electricity Consumption Tax Impact on G2 Rate Customers						
Load Factor	Average Monthly kW	Average Monthly kWh	Total Bill Using Rates 5/1/2010	Total Bill Using Rates 8/1/2010	Total Difference	% Total Difference
20%	5	730	\$126.50	\$123.96	(\$2.54)	(2.0%)
20%	10	1,460	\$242.00	\$236.93	(\$5.07)	(2.1%)
20%	15	2,190	\$357.50	\$349.89	(\$7.61)	(2.1%)
20%	25	3,650	\$588.50	\$575.82	(\$12.68)	(2.2%)
20%	50	7,300	\$1,166.00	\$1,140.64	(\$25.37)	(2.2%)
20%	75	10,950	\$1,743.50	\$1,705.45	(\$38.05)	(2.2%)
20%	100	14,600	\$2,321.01	\$2,270.27	(\$50.74)	(2.2%)
20%	150	21,900	\$3,476.01	\$3,399.91	(\$76.10)	(2.2%)
36%	5	1,314	\$187.30	\$185.25	(\$2.05)	(1.1%)
36%	10	2,628	\$363.60	\$359.51	(\$4.09)	(1.1%)
36%	15	3,942	\$539.90	\$533.76	(\$6.14)	(1.1%)
36%	25	6,570	\$892.50	\$882.27	(\$10.23)	(1.1%)
36%	50	13,140	\$1,774.01	\$1,753.54	(\$20.46)	(1.2%)
36%	75	19,710	\$2,655.51	\$2,624.81	(\$30.69)	(1.2%)
36%	100	26,280	\$3,537.01	\$3,496.09	(\$40.92)	(1.2%)
36%	150	39,420	\$5,300.02	\$5,238.63	(\$61.39)	(1.2%)
50%	5	1,825	\$240.50	\$238.88	(\$1.62)	(0.7%)
50%	10	3,650	\$470.00	\$466.77	(\$3.23)	(0.7%)
50%	15	5,475	\$699.50	\$694.65	(\$4.85)	(0.7%)
50%	25	9,125	\$1,158.50	\$1,150.42	(\$8.09)	(0.7%)
50%	50	18,250	\$2,306.01	\$2,289.84	(\$16.17)	(0.7%)
50%	75	27,375	\$3,453.51	\$3,429.26	(\$24.26)	(0.7%)
50%	100	36,500	\$4,601.02	\$4,568.68	(\$32.34)	(0.7%)
50%	150	54,750	\$6,896.02	\$6,847.51	(\$48.51)	(0.7%)
	Rates - Effective May 1, 2010	Rates - Proposed August 1, 2010	Difference			
Customer Charge	\$11.00	\$11.00	\$0.00			
	<u>All kW</u>	<u>All kW</u>	<u>All kW</u>			
Distribution Charge	\$7.03	\$7.03	\$0.00			
Stranded Cost Charge	\$0.87	\$0.24	(\$0.63)			
<b>TOTAL</b>	<b>\$7.90</b>	<b>\$7.27</b>	<b>(\$0.63)</b>			
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>			
Distribution Charge	\$0.00000	\$0.00000	\$0.00000			
External Delivery Charge	\$0.01425	\$0.01630	\$0.00205			
Stranded Cost Charge	\$0.00167	\$0.00046	(\$0.00121)			
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000			
Default Service Charge	<u>\$0.08489</u>	<u>\$0.08489</u>	<u>\$0.00000</u>			
<b>TOTAL</b>	<b>\$0.10411</b>	<b>\$0.10495</b>	<b>\$0.00084</b>			

Unitil Energy Systems, Inc. Typical Bill Impacts - May 1, 2010 versus August 1, 2010 Impacts do NOT include the proposed temporary rates filed in DE 10-055 for effect July 1 or the Electricity Consumption Tax Impact on G2 kWh Meter Rate Customers				
Average Monthly kWh	Total Bill Using Rates 5/1/2010	Total Bill Using Rates 8/1/2010	Total Difference	% Total Difference
15	\$10.46	\$10.43	(\$0.02)	(0.2%)
75	\$18.69	\$18.57	(\$0.11)	(0.6%)
150	\$28.97	\$28.74	(\$0.23)	(0.8%)
250	\$42.69	\$42.31	(\$0.38)	(0.9%)
350	\$56.40	\$55.87	(\$0.53)	(0.9%)
450	\$70.11	\$69.43	(\$0.68)	(1.0%)
550	\$83.83	\$82.99	(\$0.84)	(1.0%)
650	\$97.54	\$96.55	(\$0.99)	(1.0%)
750	\$111.26	\$110.12	(\$1.14)	(1.0%)
900	\$131.83	\$130.46	(\$1.37)	(1.0%)

  

	Rates - Effective May 1, 2010	Rates - Proposed August 1, 2010	Difference
kWh Meter Customer Charge	\$8.40	\$8.40	\$0.00
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.02975	\$0.02975	\$0.00000
External Delivery Charge	\$0.01425	\$0.01630	\$0.00205
Stranded Cost Charge	\$0.00495	\$0.00138	(\$0.00357)
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	<u>\$0.08489</u>	<u>\$0.08489</u>	<u>\$0.00000</u>
<b>TOTAL</b>	<b>\$0.13714</b>	<b>\$0.13562</b>	<b>(\$0.00152)</b>

Unitil Energy Systems, Inc. Typical Bill Impacts - May 1, 2010 versus August 1, 2010 Impacts do NOT include the proposed temporary rates filed in DE 10-055 for effect July 1 or the Electricity Consumption Tax Impact on G2 QRWH and SH Rate Customers																																								
Average kWh	Total Bill Using Rates 5/1/2010	Total Bill Using Rates 8/1/2010	Total Difference	% Total Difference																																				
100	\$16.58	\$16.43	(\$0.15)	(0.9%)																																				
200	\$29.40	\$29.10	(\$0.30)	(1.0%)																																				
300	\$42.23	\$41.78	(\$0.46)	(1.1%)																																				
400	\$55.06	\$54.45	(\$0.61)	(1.1%)																																				
500	\$67.89	\$67.13	(\$0.76)	(1.1%)																																				
750	\$99.95	\$98.81	(\$1.14)	(1.1%)																																				
1,000	\$132.02	\$130.50	(\$1.52)	(1.2%)																																				
1,500	\$196.16	\$193.88	(\$2.28)	(1.2%)																																				
2,000	\$260.29	\$257.25	(\$3.04)	(1.2%)																																				
2,500	\$324.43	\$320.63	(\$3.80)	(1.2%)																																				
<table border="1"> <thead> <tr> <th></th> <th><u>Rates - Effective May 1, 2010</u></th> <th><u>Rates - Proposed August 1, 2010</u></th> <th><u>Difference</u></th> </tr> </thead> <tbody> <tr> <td>Customer Charge</td> <td>\$3.75</td> <td>\$3.75</td> <td>\$0.00</td> </tr> <tr> <td></td> <td><u>All kWh</u></td> <td><u>All kWh</u></td> <td><u>All kWh</u></td> </tr> <tr> <td>Distribution Charge</td> <td>\$0.02088</td> <td>\$0.02088</td> <td>\$0.00000</td> </tr> <tr> <td>External Delivery Charge</td> <td>\$0.01425</td> <td>\$0.01630</td> <td>\$0.00205</td> </tr> <tr> <td>Stranded Cost Charge</td> <td>\$0.00495</td> <td>\$0.00138</td> <td>(\$0.00357)</td> </tr> <tr> <td>System Benefits Charge</td> <td>\$0.00330</td> <td>\$0.00330</td> <td>\$0.00000</td> </tr> <tr> <td>Default Service Charge</td> <td><u>\$0.08489</u></td> <td><u>\$0.08489</u></td> <td><u>\$0.00000</u></td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>\$0.12827</b></td> <td><b>\$0.12675</b></td> <td><b>(\$0.00152)</b></td> </tr> </tbody> </table>						<u>Rates - Effective May 1, 2010</u>	<u>Rates - Proposed August 1, 2010</u>	<u>Difference</u>	Customer Charge	\$3.75	\$3.75	\$0.00		<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	Distribution Charge	\$0.02088	\$0.02088	\$0.00000	External Delivery Charge	\$0.01425	\$0.01630	\$0.00205	Stranded Cost Charge	\$0.00495	\$0.00138	(\$0.00357)	System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	Default Service Charge	<u>\$0.08489</u>	<u>\$0.08489</u>	<u>\$0.00000</u>	<b>TOTAL</b>	<b>\$0.12827</b>	<b>\$0.12675</b>	<b>(\$0.00152)</b>
	<u>Rates - Effective May 1, 2010</u>	<u>Rates - Proposed August 1, 2010</u>	<u>Difference</u>																																					
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Unitil Energy Systems, Inc.						
Typical Bill Impacts - May 1, 2010 versus August 1, 2010						
Impacts do NOT include the proposed temporary rates filed in DE 10-055 for effect July 1 or the Electricity Consumption Tax Impact on G1 Rate Customers						
Load Factor	Average Monthly kVa	Average Monthly kWh	Total Bill Using Rates 5/1/2010	Total Bill Using Rates 8/1/2010	Total Difference	% Total Difference
25.0%	200	36,500	\$4,768.18	\$4,489.63	(\$278.55)	(5.8%)
25.0%	400	73,000	\$9,427.50	\$8,870.40	(\$557.10)	(5.9%)
25.0%	600	109,500	\$14,086.82	\$13,251.17	(\$835.65)	(5.9%)
25.0%	800	146,000	\$18,746.14	\$17,631.94	(\$1,114.20)	(5.9%)
25.0%	1,000	182,500	\$23,405.46	\$22,012.71	(\$1,392.75)	(6.0%)
25.0%	1,500	273,750	\$35,053.76	\$32,964.64	(\$2,089.13)	(6.0%)
25.0%	2,000	365,000	\$46,702.06	\$43,916.56	(\$2,785.50)	(6.0%)
25.0%	2,500	456,250	\$58,350.36	\$54,868.49	(\$3,481.88)	(6.0%)
25.0%	3,000	547,500	\$69,998.66	\$65,820.41	(\$4,178.25)	(6.0%)
40.0%	200	58,400	\$6,732.17	\$6,394.49	(\$337.68)	(5.0%)
40.0%	400	116,800	\$13,355.48	\$12,680.12	(\$675.36)	(5.1%)
40.0%	600	175,200	\$19,978.80	\$18,965.76	(\$1,013.04)	(5.1%)
40.0%	800	233,600	\$26,602.11	\$25,251.39	(\$1,350.72)	(5.1%)
40.0%	1,000	292,000	\$33,225.42	\$31,537.02	(\$1,688.40)	(5.1%)
40.0%	1,500	438,000	\$49,783.70	\$47,251.10	(\$2,532.60)	(5.1%)
40.0%	2,000	584,000	\$66,341.98	\$62,965.18	(\$3,376.80)	(5.1%)
40.0%	2,500	730,000	\$82,900.26	\$78,679.26	(\$4,221.00)	(5.1%)
40.0%	3,000	876,000	\$99,458.54	\$94,393.34	(\$5,065.20)	(5.1%)
57.0%	200	83,220	\$8,958.03	\$8,553.34	(\$404.69)	(4.5%)
57.0%	400	166,440	\$17,807.20	\$16,997.81	(\$809.39)	(4.5%)
57.0%	600	249,660	\$26,656.37	\$25,442.29	(\$1,214.08)	(4.6%)
57.0%	800	332,880	\$35,505.54	\$33,886.76	(\$1,618.78)	(4.6%)
57.0%	1,000	416,100	\$44,354.71	\$42,331.24	(\$2,023.47)	(4.6%)
57.0%	1,500	624,150	\$66,477.63	\$63,442.43	(\$3,035.21)	(4.6%)
57.0%	2,000	832,200	\$88,600.56	\$84,553.62	(\$4,046.94)	(4.6%)
57.0%	2,500	1,040,250	\$110,723.48	\$105,664.81	(\$5,058.68)	(4.6%)
57.0%	3,000	1,248,300	\$132,846.40	\$126,775.99	(\$6,070.41)	(4.6%)
71.0%	200	103,660	\$10,791.09	\$10,331.21	(\$459.88)	(4.3%)
71.0%	400	207,320	\$21,473.32	\$20,553.55	(\$919.76)	(4.3%)
71.0%	600	310,980	\$32,155.55	\$30,775.90	(\$1,379.65)	(4.3%)
71.0%	800	414,640	\$42,837.78	\$40,998.25	(\$1,839.53)	(4.3%)
71.0%	1,000	518,300	\$53,520.00	\$51,220.59	(\$2,299.41)	(4.3%)
71.0%	1,500	777,450	\$80,225.58	\$76,776.46	(\$3,449.12)	(4.3%)
71.0%	2,000	1,036,600	\$106,931.15	\$102,332.33	(\$4,598.82)	(4.3%)
71.0%	2,500	1,295,750	\$133,636.72	\$127,888.20	(\$5,748.53)	(4.3%)
71.0%	3,000	1,554,900	\$160,342.29	\$153,444.06	(\$6,898.23)	(4.3%)

  

	Rates - Effective May 1, 2010	Rates - Proposed August 1, 2010	Difference
Customer Charge	\$108.86	\$108.86	\$0.00
Distribution Charge	All kVA	All kVA	All kVA
Stranded Cost Charge	\$5.69	\$5.69	\$0.00
<b>TOTAL</b>	<b>\$1.24</b>	<b>\$0.34</b>	<b>(\$0.90)</b>
	<b>\$6.93</b>	<b>\$6.03</b>	<b>(\$0.90)</b>
	All kWh	All kWh	All kWh
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.01425	\$0.01630	\$0.00205
Stranded Cost Charge	\$0.00147	\$0.00041	(\$0.00106)
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge*	\$0.07066	\$0.06697	(\$0.00369)
<b>TOTAL</b>	<b>\$0.08968</b>	<b>\$0.08698</b>	<b>(\$0.00270)</b>

\* Default Service Charges shown are based on the average of the DSC for each 3-month period.

**Unitil Energy Systems, Inc.**  
**Typical Bill Impacts - May 1, 2010 versus August 1, 2010**  
 Impacts do NOT include the proposed temporary rates filed in DE 10-055 for effect July 1 or the Electricity Consumption Tax  
**Impact on OL Rate Customers**

	<u>Nominal Watts</u>	<u>Lumens</u>	<u>Average Monthly kWh</u>	<u>Total Bill Using Rates 5/1/2010</u>	<u>Total Bill Using Rates 8/1/2010</u>	<u>Total Difference</u>	<u>% Total Difference</u>
<u>Mercury Vapor:</u>							
1	100	3,500	40	\$12.18	\$12.11	(\$0.06)	(0.5%)
2	175	7,000	67	\$16.74	\$16.63	(\$0.10)	(0.6%)
3	250	11,000	95	\$21.15	\$21.01	(\$0.14)	(0.7%)
4	400	20,000	154	\$29.77	\$29.53	(\$0.23)	(0.8%)
5	1,000	60,000	388	\$68.96	\$68.37	(\$0.59)	(0.9%)
6	250	11,000	95	\$21.93	\$21.79	(\$0.14)	(0.7%)
7	400	20,000	154	\$30.78	\$30.54	(\$0.23)	(0.8%)
8	1,000	60,000	388	\$65.93	\$65.34	(\$0.59)	(0.9%)
9	100	3,500	40	\$12.26	\$12.19	(\$0.06)	(0.5%)
10	175	7,000	67	\$16.14	\$16.03	(\$0.10)	(0.6%)
<u>High Pressure Sodium:</u>							
11	50	4,000	21	\$10.30	\$10.26	(\$0.03)	(0.3%)
12	100	9,500	43	\$13.80	\$13.73	(\$0.07)	(0.5%)
13	150	16,000	60	\$15.66	\$15.57	(\$0.09)	(0.6%)
14	250	30,000	101	\$22.67	\$22.51	(\$0.15)	(0.7%)
15	400	50,000	161	\$32.45	\$32.21	(\$0.24)	(0.8%)
16	1,000	140,000	398	\$69.68	\$69.08	(\$0.60)	(0.9%)
17	150	16,000	60	\$17.23	\$17.14	(\$0.09)	(0.5%)
18	250	30,000	101	\$23.75	\$23.59	(\$0.15)	(0.6%)
19	400	50,000	161	\$32.09	\$31.85	(\$0.24)	(0.8%)
20	1,000	140,000	398	\$69.92	\$69.32	(\$0.60)	(0.9%)
21	50	4,000	21	\$9.63	\$9.59	(\$0.03)	(0.3%)
22	100	95,000	43	\$13.01	\$12.94	(\$0.07)	(0.5%)

	<u>Rates - Effective May 1, 2010</u>	<u>Rates - Proposed August 1, 2010</u>	<u>Difference</u>
Customer Charge	\$0.00	\$0.00	\$0.00
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.01425	\$0.01630	\$0.00205
Stranded Cost Charge	\$0.00495	\$0.00138	(\$0.00357)
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	<u>\$0.08489</u>	<u>\$0.08489</u>	<u>\$0.00000</u>
<b>TOTAL</b>	<b>\$0.10739</b>	<b>\$0.10587</b>	<b>(\$0.00152)</b>

**Luminaire Charges For Year Round Service:**

	<u>Mercury Vapor Rate/Mo.</u>	<u>Mercury Vapor Rate/Mo.</u>	<u>Mercury Vapor Rate/Mo.</u>
1	\$7.88	\$7.88	\$0.00
2	\$9.54	\$9.54	\$0.00
3	\$10.95	\$10.95	\$0.00
4	\$13.23	\$13.23	\$0.00
5	\$27.29	\$27.29	\$0.00
6	\$11.73	\$11.73	\$0.00
7	\$14.24	\$14.24	\$0.00
8	\$24.26	\$24.26	\$0.00
9	\$7.96	\$7.96	\$0.00
10	\$8.94	\$8.94	\$0.00
	<u>Sodium Vapor Rate/Mo.</u>	<u>Sodium Vapor Rate/Mo.</u>	<u>Sodium Vapor Rate/Mo.</u>
11	\$8.04	\$8.04	\$0.00
12	\$9.18	\$9.18	\$0.00
13	\$9.22	\$9.22	\$0.00
14	\$11.82	\$11.82	\$0.00
15	\$15.16	\$15.16	\$0.00
16	\$26.94	\$26.94	\$0.00
17	\$10.79	\$10.79	\$0.00
18	\$12.90	\$12.90	\$0.00
19	\$14.80	\$14.80	\$0.00
20	\$27.18	\$27.18	\$0.00
21	\$7.37	\$7.37	\$0.00
22	\$8.39	\$8.39	\$0.00