

Exhibit A: Summary of Expenditures and Savings

Northern Utilities, Inc. d/b/a Unitil
Gas Energy Efficiency Report (DE 10-188)
January 1, 2012 - December 31, 2012

Table 1 - Reporting Year Budget, Participation, Savings

Sector	Program	Internal Admin	External Admin	Rebates/ Services	Internal Implementation	Marketing	Evaluation	Budget Total ¹	Participants/# of Products ²	Annual MMBTU ²	Lifetime MMBTU ²
Residential											
	New Home Construction with ENERGY STAR	\$7,164	\$2,717	\$95,601	\$10,868	\$5,200	\$8,450	\$130,000	31	1,270	23,713
	Home Performance w/ ENERGY STAR	\$7,043	\$2,843	\$101,592	\$11,372	\$3,375	\$8,775	\$135,000	42	1,438	32,177
	Res High-Efficiency Heating, Water-Heating & Controls	\$14,285	\$5,835	\$213,551	\$23,339	\$10,531	\$17,077	\$284,617	396	6,482	116,776
	Residential Total	\$28,492	\$11,395	\$410,743	\$45,579	\$19,106	\$34,302	\$549,617	469	9,190	172,666
Low Income											
	Low Income Retrofit 1-4	\$9,064	\$2,499	\$122,205	\$9,994	\$1,938	\$9,300	\$155,000	30	1,164	23,317
	Low Income Total	\$9,064	\$2,499	\$122,205	\$9,994	\$1,938	\$9,300	\$155,000	30	1,164	23,317
Commercial & Industrial											
	Large C&I Custom	\$8,247	\$0	\$89,928	\$0	\$1,050	\$5,775	\$105,000	10	6,222	111,999
	Small C&I Custom	\$8,230	\$1,827	\$87,169	\$7,307	\$1,118	\$6,149	\$111,800	8	4,737	85,274
	Multifamily	\$10,446	\$2,449	\$83,386	\$9,795	\$1,338	\$7,357	\$114,771	149	4,030	77,833
	C&I High Efficiency Heating, Water-Heating & Controls	\$7,314	\$1,388	\$138,520	\$5,551	\$663	\$5,565	\$159,000	6	3,820	66,856
	Commercial & Industrial Total	\$34,236	\$5,663	\$399,003	\$22,653	\$4,168	\$24,846	\$490,571	173	18,810	341,963
	GRAND TOTAL	\$71,793	\$19,557	\$931,952	\$78,227	\$25,212	\$68,448	\$1,195,188	672	29,164	537,946

Notes:

1. Final Budget reflects the March 2012 Carryover filing and subsequent program budget transfers as referenced in letters filed by the Company on 4-14-12 and 9-14-12.
2. Reflects goals as filed in the Company's March 2012 Carryover filing.

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Table 2 - Reporting Year-End Actual Expenditures, Participation, Savings

Sector	Program	Internal Admin	External Admin	Rebates/ Services	Internal Implementation	Marketing	Evaluation	Budget Total	Participants/ # of Products	Annual MMBTU	Lifetime MMBTU
Residential											
	New Home Construction with ENERGY STAR	\$4,793	\$217	\$66,280	\$27,745	\$141	\$1,943	\$101,119	11	1,214	27,563
	Home Performance w/ ENERGY STAR	\$8,948	\$880	\$43,856	\$39,896	\$1,633	\$1,925	\$97,138	25	1,036	22,837
	Res High-Efficiency Heating, Water-Heating & Controls	\$9,793	\$2,771	\$259,871	\$61,021	\$483	\$5,828	\$339,768	393	4,767	90,892
	Residential Total	\$23,535	\$3,868	\$370,007	\$128,662	\$2,257	\$9,696	\$538,024	429	7,017	141,292
Low Income											
	Low Income Retrofit 1-4	\$5,919	\$1,105	\$77,458	\$33,622	\$250	\$3,330	\$121,685	25	600	11,461.4
	Low Income Total	\$5,919	\$1,105	\$77,458	\$33,622	\$250	\$3,330	\$121,685	25	600	11,461
Commercial & Industrial											
	Large C&I Custom	\$4,802	\$240	\$65,900	\$18,105	\$0	\$12,102	\$101,148	2	16,123	241,847
	Small C&I Custom	\$6,994	\$535	\$7,550	\$35,541	\$750	\$3,608	\$54,978	1	144	3,605
	Multifamily	\$7,031	\$601	\$55,970	\$29,022	\$0	\$4,441	\$97,064	1	1,292	25,388
	C&I High Efficiency Heating, Water-Heating & Controls	\$5,839	\$671	\$129,425	\$38,756	\$0	\$6,099	\$180,789	136	3,414	60,241
	Commercial & Industrial Total	\$24,665	\$2,046	\$258,845	\$121,424	\$750	\$26,250	\$433,980	140	20,974	331,082
	GRAND TOTAL	\$54,119	\$7,019	\$706,310	\$283,707	\$3,257	\$39,277	\$1,093,689	594	28,591	483,835

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Table 3 - Variance Report (Budget - Actual)

Sector	Program	Internal Admin	External Admin	Rebates/ Services	Internal Implementation	Marketing	Evaluation	Budget Total	Participants/ # of Products	Annual MMBTU	Lifetime MMBTU
Residential											
	New Home Construction with ENERGY STAR	\$2,371	\$2,500	\$29,321	-\$16,877	\$5,059	\$6,507	\$28,881	20	56	(3,850)
	Home Performance w/ ENERGY STAR	-\$1,906	\$1,963	\$57,736	-\$28,523	\$1,742	\$6,850	\$37,862	17	402	9,340
	Res High-Efficiency Heating, Water-Heating & Controls	\$4,492	\$3,064	-\$46,320	-\$37,683	\$10,048	\$11,249	-\$55,151	3	1,715	25,884
	Residential Total	\$4,957	\$7,527	\$40,736	-\$83,083	\$16,849	\$24,606	\$11,593	40	2,173	31,374
Low Income											
	Low Income Retrofit 1-4	\$3,145	\$1,393	\$44,747	-\$23,627	\$1,688	\$5,970	\$33,315	5	564	11,856
	Low Income Total	\$3,145	\$1,393	\$44,747	-\$23,627	\$1,688	\$5,970	\$33,315	5	564	11,856
Commercial & Industrial											
	Large C&I Custom	\$3,445	-\$240	\$24,028	-\$18,105	\$1,050	-\$6,327	\$3,852	8	(9,901)	(129,848)
	Small C&I Custom	\$1,235	\$1,292	\$79,619	-\$28,234	\$368	\$2,541	\$56,822	7	4,593	81,669
	Multifamily	\$3,415	\$1,848	\$27,416	-\$19,227	\$1,338	\$2,917	\$17,707	148	2,738	52,445
	C&I High Efficiency Heating, Water-Heating & Controls	\$1,475	\$717	\$9,095	-\$33,205	\$663	-\$534	-\$21,789	(130)	406	6,615
	Commercial & Industrial Total	\$9,571	\$3,617	\$140,158	-\$98,770	\$3,418	-\$1,403	\$56,591	33	(2,164)	10,881
	GRAND TOTAL	\$17,674	\$12,537	\$225,642	-\$205,481	\$21,955	\$29,172	\$101,499	78	573	54,111

Exhibit A: Summary of Benefits

Northern Utilities, Inc. d/b/a Unitil
Gas Energy Efficiency Report (DE 10-188)
January 1, 2012 - December 31, 2012

Planned TRC (NPV) ¹								
Sector	Program	TRC Benefit / Cost	Total Benefits (\$000)	Total Costs (\$000)	Program Implementation (\$000)	Customer Contribution (\$000)	Evaluation (\$000)	Shareholder Incentive (\$000)
A - Residential	New Home Construction with ENERGY STAR Home Performance w/ ENERGY STAR Res High-Efficiency Heating, Water-Heating & Controls	1.3	\$1,537	\$1,194	\$515	\$601	\$34	\$44
		1.3	\$288	\$214	\$122	\$73	\$8	\$10
		1.2	\$273	\$221	\$126	\$75	\$9	\$11
		1.3	\$976	\$759	\$268	\$452	\$17	\$23
B - Low Income	Low Income Retrofit 1-4	1.0	\$172	\$167	\$146	\$0	\$9	\$12
		1.0	\$172	\$167	\$146	\$0	\$9	\$12
C - Commercial & Industrial	Large C&I Custom Small C&I Custom Multifamily C&I High Efficiency Heating, Water-Heating & Controls	2.4	\$2,285	\$968	\$466	\$439	\$25	\$39
		3.2	\$678	\$209	\$99	\$92	\$6	\$12
		3.3	\$691	\$207	\$106	\$87	\$6	\$8
		2.7	\$616	\$229	\$107	\$102	\$7	\$12
		0.9	\$300	\$322	\$153	\$157	\$6	\$6
Grand Total		1.5	\$3,595	\$2,330	\$1,127	\$1,039	\$68	\$96

NOTES:

1. Reflects planned TRC as filed in the Company's March 2012 Carryover filing.

Actual TRC (NPV)								
Sector	Program	TRC Benefit / Cost	Total Benefits (\$000)	Total Costs (\$000)	Program Implementation (\$000)	Customer Contribution (\$000)	Evaluation (\$000)	Shareholder Incentive (\$000)
A - Residential		1.1	\$1,170	\$1,030	\$528	\$492	\$10	\$36
	New Home Construction with ENERGY STAR	2.4	\$256	\$107	\$99	\$6	\$2	\$8
	Home Performance w/ ENERGY STAR	1.3	\$194	\$151	\$95	\$54	\$2	\$9
	Res High-Efficiency Heating, Water-Heating & Controls	0.9	\$720	\$772	\$334	\$432	\$6	\$18
B - Low Income		0.8	\$99	\$122	\$118	\$0	\$3	\$10
	Low Income Retrofit 1-4	0.8	\$99	\$122	\$118	\$0	\$3	\$10
C - Commercial & Industrial		2.8	\$2,467	\$884	\$408	\$450	\$26	\$37
	Large C&I Custom	4.1	\$1,726	\$422	\$89	\$321	\$12	\$12
	Small C&I Custom	0.5	\$30	\$61	\$51	\$6	\$4	\$8
	Multifamily	1.5	\$213	\$146	\$93	\$49	\$4	\$12
	C&I High Efficiency Heating, Water-Heating & Controls	2.0	\$498	\$254	\$175	\$73	\$6	\$6
Grand Total		2.7	\$3,736	\$2,035	\$770	\$503	\$22	\$83

Variance (Planned-Actual)								
Sector	Program	TRC Benefit / Cost	Total Benefits (\$000)	Total Costs (\$000)	Program Implementation (\$000)	Customer Contribution (\$000)	Evaluation (\$000)	Shareholder Incentive (\$000)
A - Residential		0.2	\$367	\$164	(\$13)	\$109	\$25	\$8
	New Home Construction with ENERGY STAR	-1.0	\$32	\$107	\$22	\$67	\$7	\$2
	Home Performance w/ ENERGY STAR	-0.1	\$79	\$70	\$31	\$22	\$7	\$2
	Res High-Efficiency Heating, Water-Heating & Controls	0.4	\$256	(\$13)	(\$66)	\$20	\$11	\$4
B - Low Income		0.2	\$73	\$46	\$27	\$0	\$6	\$2
	Low Income Retrofit 1-4	0.2	\$73	\$46	\$27	\$0	\$6	\$2
C - Commercial & Industrial		-0.4	(\$182)	\$85	\$58	(\$11)	(\$1)	\$2
	Large C&I Custom	-0.9	(\$1,047)	(\$212)	\$10	(\$228)	(\$6)	\$1
	Small C&I Custom	2.8	\$661	\$146	\$54	\$81	\$3	\$0
	Multifamily	1.2	\$403	\$83	\$15	\$53	\$3	\$1
	C&I High Efficiency Heating, Water-Heating & Controls	-1.0	(\$198)	\$68	(\$21)	\$83	(\$1)	\$0
Grand Total		-1.2	(\$141)	\$295	\$357	\$536	\$46	\$12

Exhibit B: Shareholder Incentive Calculation

Northern Utilities, Inc. d/b/a Until
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January 1, 2012 - December 31, 2012

	<u>Planned³</u>	<u>Actual</u>
Commercial/Industrial Incentive		
1. Benefit/Cost Ratio	3.0	2.8
2. Threshold Benefit / Cost Ratio ¹	1.0	
3. Lifetime MMBtu Savings	341,963	331,082
4. Threshold Lifetime MMBtu Savings (65%) ²	222,276	215,203
5. Budget	\$490,571	\$433,980
6. Benefit / Cost Percentage of Budget	4.00%	
7. Lifetime kWh Percentage of Budget	4.00%	
8. C/I Shareholder Incentive	\$39,246	\$37,254
9. Cap (12%)	\$58,869	
Residential Incentive		
10. Benefit / Cost Ratio	1.3	1.1
11. Threshold Benefit / Cost Ratio ¹	1.0	
12. Lifetime MMBtu Savings	195,983	152,753
13. Threshold Lifetime MMBtu Savings (65%) ²	127,389	99,290
14. Budget	\$704,617	\$659,709
15. Benefit / Cost Percentage of Budget	4.00%	
16. Lifetime kWh Percentage of Budget	4.00%	
17. Residential Incentive	\$56,369	\$45,875
18. Cap (12%)	\$84,554	
19. TOTAL PLANNED / EARNED INCENTIVE	\$95,615	\$83,129

Notes

1. Actual Benefit / Cost Ratio for each sector must be greater than or equal to 1.0.
2. Actual Lifetime kWh Savings for each sector must be greater than or equal to 65% of projected savings.
3. Planned SHI as filed in the Company's March 2012 Carryover filing.

Exhibit C: 2012 Energy Efficiency Charge Fund Reconciliation¹

Northern Utilities, Inc. d/b/a Unitil
Gas Energy Efficiency Report (DE 10-188)
January 1 - December 21, 2012

		<u>Company</u>	
1. Beginning Balance: 1/1/2012		\$ (145,196)	(Over) / Under
2. Funding			
3. System Benefits Charge Revenue		\$ 1,022,928	
4. Interest		\$ 6,125	
5. Total Funding	(3 + 4)	\$ 1,029,053	
6. Expenses			
7. Program Expenses		\$ 1,093,689	
8. Low-Income Cost Allocation	(Note 2)	\$ -	
8. Performance Incentive ²	(Note 2)	\$ 83,615	
9. Total Expenses	(7 + 9)	\$ 1,177,304	
10. Ending Balance: 12/31/2012	(1 - 5 + 10)	<u>\$ 3,055</u>	(Over) / Under

Notes

1. Includes actuals through December 31, 2012.
2. Preliminary, estimated performance incentive.