

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

CALCULATION OF THE DEFAULT SERVICE CHARGE

(R)

Non-G1 Class Default Service:	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Total
Power Supply Charge								
1 Reconciliation	\$89,622	\$108,938	\$114,595	\$96,536	\$100,152	\$86,876	\$84,185	\$680,904
2 Total Costs	<u>\$3,515,076</u>	<u>\$4,077,007</u>	<u>\$5,881,582</u>	<u>\$4,020,477</u>	<u>\$3,074,021</u>	<u>\$3,455,017</u>	<u>\$3,038,543</u>	<u>\$30,766,513</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$3,604,698	\$5,086,935	\$5,998,177	\$5,017,013	\$4,075,073	\$3,542,793	\$3,122,727	\$30,447,417
4 kWh Purchases	<u>62,699,500</u>	<u>76,212,852</u>	<u>80,170,428</u>	<u>67,526,170</u>	<u>70,066,505</u>	<u>60,778,275</u>	<u>58,895,640</u>	<u>476,350,380</u>
5 Total, Before Losses (L.3 / L.4)	\$0.05749	\$0.06675	\$0.07482	\$0.07429	\$0.05816	\$0.05829	\$0.05302	\$0.06392
6 Losses	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%
7 Total Retail Rate - Variable Power Supply Charge (L.5 * (1+L.6))	\$0.06117	\$0.07102	\$0.07961	\$0.07904	\$0.06188	\$0.06203	0.05641	
8 Total Retail Rate - Fixed Power Supply Charge (L.5 * (1+L.6))								0.06801
Renewable Portfolio Standard (RPS) Charge								
9 Reconciliation	(\$30,334)	(\$36,872)	(\$38,787)	(\$32,674)	(\$33,898)	(\$29,405)	(\$28,494)	(\$230,465)
10 Total Costs	<u>\$27,875</u>	<u>\$276,088</u>	<u>\$325,533</u>	<u>\$282,655</u>	<u>\$293,246</u>	<u>\$254,372</u>	<u>\$246,403</u>	<u>\$1,917,162</u>
11 Reconciliation plus Total Costs (L.9 + L.10)	\$197,541	\$240,116	\$296,746	\$249,981	\$259,347	\$224,967	\$217,909	\$1,686,697
12 kWh Purchases	<u>62,699,500</u>	<u>76,212,852</u>	<u>80,170,428</u>	<u>67,526,170</u>	<u>70,066,505</u>	<u>60,778,275</u>	<u>58,895,640</u>	<u>476,350,380</u>
13 Total, Before Losses (L.11 / L.12)	\$0.00315	\$0.00315	\$0.00370	\$0.00370	\$0.00370	\$0.00370	\$0.00370	\$0.00354
14 Losses	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%
15 Total Retail Rate - Variable RPS Charge (L.13 * (1+L.14))	\$0.00335	\$0.00335	\$0.00394	\$0.00394	\$0.00394	\$0.00394	0.00394	
16 Total Retail Rate - Fixed RPS Charge (L.13 * (1+L.14))								\$0.00377
17 Total Retail Rate - Variable Default Service Charge (L.7 + L.15)	\$0.06452	\$0.07437	\$0.08355	\$0.08298	\$0.06582	\$0.06596	\$0.06035	
18 Total Retail Rate - Fixed Default Service Charge (L.8 + L.16)								\$0.07178
Non-G1 Class Default Service:								
Power Supply Charge								
1 Reconciliation	\$24,679	\$31,297	\$28,765	\$24,301	\$26,067	\$23,170	\$158,278	
2 Total Costs	<u>\$3,954,426</u>	<u>\$5,166,140</u>	<u>\$4,697,521</u>	<u>\$3,765,304</u>	<u>\$3,995,868</u>	<u>\$3,632,223</u>	<u>\$25,211,481</u>	
3 Reconciliation plus Total Costs (L.1 + L.2)	\$3,979,105	\$5,197,437	\$4,726,285	\$3,789,605	\$4,021,934	\$3,655,393	\$25,369,759	
4 kWh Purchases	<u>62,224,566</u>	<u>78,910,903</u>	<u>72,526,040</u>	<u>61,271,735</u>	<u>65,723,899</u>	<u>58,420,926</u>	<u>399,078,069</u>	
5 Total, Before Losses (L.3 / L.4)	\$0.06395	\$0.06586	\$0.06517	\$0.06185	\$0.06119	\$0.06257	\$0.06357	
6 Losses	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	
7 Total Retail Rate - Variable Power Supply Charge (L.5 * (1+L.6))	\$0.06804	\$0.07008	\$0.06934	\$0.06581	\$0.06511	\$0.06657		\$0.06764
8 Total Retail Rate - Fixed Power Supply Charge (L.5 * (1+L.6))								
Renewable Portfolio Standard (RPS) Charge								
9 Reconciliation	\$41,867	\$53,094	\$48,798	\$41,226	\$44,222	\$39,308	\$268,515	
10 Total Costs	<u>\$172,314</u>	<u>\$218,518</u>	<u>\$200,839</u>	<u>\$169,675</u>	<u>\$182,003</u>	<u>\$161,778</u>	<u>\$1,105,126</u>	
11 Reconciliation plus Total Costs (L.9 + L.10)	\$214,181	\$271,612	\$249,637	\$210,901	\$226,224	\$201,086	\$1,373,641	
12 kWh Purchases	<u>62,224,566</u>	<u>78,910,903</u>	<u>72,526,040</u>	<u>61,271,735</u>	<u>65,723,899</u>	<u>58,420,926</u>	<u>399,078,069</u>	
13 Total, Before Losses (L.11 / L.12)	\$0.00344	\$0.00344	\$0.00344	\$0.00344	\$0.00344	\$0.00344	\$0.00344	
14 Losses	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	
15 Total Retail Rate - Variable RPS Charge (L.13 * (1+L.14))	\$0.00366	\$0.00366	\$0.00366	\$0.00366	\$0.00366	\$0.00366		\$0.00366
16 Total Retail Rate - Fixed RPS Charge (L.13 * (1+L.14))								
17 Total Retail Rate - Variable Default Service Charge (L.7 + L.15)	\$0.07170	\$0.07374	\$0.07300	\$0.06947	\$0.06877	\$0.07023		
18 Total Retail Rate - Fixed Default Service Charge (L.8 + L.16)								\$0.07130

Authorized by NHPUC Order No. 25,415 in Case No. DE-12-003, dated September 21, 2012

CALCULATION OF THE DEFAULT SERVICE CHARGE

(1)

G1 Class Default Service:									
	Total								
1	Power Supply Charge Reconciliation								
		Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	
2	Total Costs excl. wholesale supplier charge	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
3	Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)								
4	kWh Purchases								
5	Total, Before Losses (L.3 / L.4)								
6	Losses								
7	Total Retail Rate - Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6))								
8	Wholesale Supplier Charge	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	
Renewable Portfolio Standard (RPS) Charge		Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Total
10	Reconciliation	(\$7,075)	(\$7,205)	(\$7,503)	(\$6,979)	(\$7,172)	(\$7,200)	(\$7,790)	(\$50,913)
11	Total Costs	\$19,713	\$20,075	\$24,073	\$22,291	\$22,013	\$22,402	\$24,063	\$157,330
12	Reconciliation plus Total Costs (L.10 + L.11)	\$12,638	\$12,870	\$16,570	\$15,413	\$15,841	\$15,903	\$17,182	\$106,417
13	kWh Purchases	5,322,569	5,420,899	5,655,422	5,259,859	5,406,230	5,426,913	5,864,493	39,376,386
14	Total, Before Losses (L.12 / L.13)	\$0.00237	\$0.00237	\$0.00293	\$0.00293	\$0.00293	\$0.00293	\$0.00293	\$0.00293
15	Losses	4.591%	4.591%	4.591%	4.591%	4.591%	4.591%	4.591%	4.591%
16	Total Retail Rate - RPS Charge (L.14 * (1+L.15))	\$0.00248	\$0.00248	\$0.00306	\$0.00306	\$0.00306	\$0.00306	\$0.00306	\$0.00306
17	Total Retail Rate - Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET
G1 Class Default Service:		Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Total	
Power Supply Charge		As shown on Schedule LSM-4, Page 1							
1	Reconciliation							\$73,964	
2	Total Costs excl. wholesale supplier charge							\$19,840	
3	Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							\$93,804	
4	kWh Purchases							31,745,734	
5	Total, Before Losses (L.3 / L.4)							\$0.00295	
6	Losses							4.591%	
7	Total Retail Rate - Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6))	\$0.00309	\$0.00309	\$0.00309	\$0.00309	\$0.00309	\$0.00309	\$0.00309	
8a	Wholesale Supplier Charge	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET		
8b	Losses	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%		
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		
Renewable Portfolio Standard (RPS) Charge		As shown on Schedule LSM-5, Page 1							
10	Reconciliation	\$5,092	\$5,897	\$5,221	\$5,437	\$4,774	\$4,571	\$30,992	
11	Total Costs	\$14,679	\$17,001	\$15,051	\$15,675	\$13,762	\$13,178	\$89,346	
12	Reconciliation plus Total Costs (L.10 + L.11)	\$19,771	\$22,898	\$20,271	\$21,112	\$18,536	\$17,749	\$120,338	
13	kWh Purchases	5,215,691	6,040,651	5,347,637	5,569,522	4,889,866	4,682,367	31,745,734	
14	Total, Before Losses (L.12 / L.13)	\$0.00379	\$0.00379	\$0.00379	\$0.00379	\$0.00379	\$0.00379	\$0.00379	
15	Losses	4.591%	4.591%	4.591%	4.591%	4.591%	4.591%	4.591%	
16	Total Retail Rate - RPS Charge (L.14 * (1+L.15))	\$0.00396	\$0.00396	\$0.00396	\$0.00396	\$0.00396	\$0.00396	\$0.00396	
17	Total Retail Rate - Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

Authorized by NHPUC Order No. 25-415 in Case No. DE-12-003, dated September 21, 2012

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

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Superseding ~~Fourth~~ Revised Page 108

RENEWABLE SOURCE OPTION
 SCHEDULE RSO

(I)

AVAILABILITY

The Renewable Source Option (“RSO”) shall be available to all Domestic and Regular General Service customers who are taking Default Service from the Company except for those who are enrolled in the Residential Low-Income Electric Assistance Program or have been approved to receive electric service payment assistance through the Fuel Assistance Program administered by a Community Action Agency. This option is not applicable to outdoor lighting kilowatt-hour usage of Customers taking service under the Company’s Outdoor Lighting Service delivery schedule.

RSO is an optional energy attribute service that allows customers to financially support renewable generation resources and technologies. Revenue received under the RSO will be used to purchase and retire Renewable Energy Certificates (RECs) produced by generation resources qualified by the NHPUC under New Hampshire Code of Administrative Rules, Chapter PUC 2500 (Chapter 2500 Rule) to produce Class I and Class II RECs, or to make alternative compliance payments to the Renewable Energy Trust (RET). Class I and Class II RECs will be purchased and retired, or payments made to the RET, according to the kilowatt-hour usage of customers opting to support this service, the percentage associated with the Renewable Source Option they choose, and the relative percentage of Class I and Class II minimum electric renewable portfolio standards pursuant to Table 2500.01 of the Chapter 2500 Rule.

Customers may choose one of three service options:

100% Renewable Source Option	The Company will purchase and retire Class I and Class II Renewable Energy Credits to match the Customer’s total kilowatt-hour usage.
50% Renewable Source Option	The Company will purchase and retire Class I and Class II Renewable Energy Credits to match 50% of the Customer’s total kilowatt-hour usage.
25% Renewable Source Option	The Company will purchase and retire Class I and Class II Renewable Energy Credits to match 25% of the Customer’s total kilowatt-hour usage.

RENEWABLE SOURCE OPTION CHARGE

The Renewable Source Option Charges (“RSOC”) for Customers opting to participate in the RSO are as follows:

100% Renewable Source Option	\$0.0541005500 per kilowatt-hour
50% Renewable Source Option	\$0.0270502750 per kilowatt-hour
25% Renewable Source Option	\$0.0135201375 per kilowatt-hour

RENEWABLE SOURCE OPTION CHARGE RECONCILIATION

The RSOC shall be established biannually, for effect May 1 and November 1, or will otherwise coincide with Default Energy Service rate changes for the Company's Domestic and Regular

Issued: ~~April 5, 2013~~ September 14, 2012
 Effective: ~~June 1, 2013~~ November 1, 2012

Issued by: Mark H. Collin
 Treasurer

Unitil Energy Systems, Inc.
 Calculation of Non-G1 Class Default Service Power Supply Charge

Schedule LSM-2
 Page 1 of 6

	<u>Jun-13</u>	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>	<u>Total</u>
1 Reconciliation (1)	\$24,679	\$31,297	\$28,765	\$24,301	\$26,067	\$23,170	\$158,278
2 Total Costs (Page 5)	\$3,954,426	\$5,166,140	\$4,697,521	\$3,765,304	\$3,995,868	\$3,632,223	\$25,211,481
3 Reconciliation plus Total Costs (L.1 + L.2)	\$3,979,105	\$5,197,437	\$4,726,285	\$3,789,605	\$4,021,934	\$3,655,393	\$25,369,759
4 kWh Purchases	62,224,566	78,910,903	72,526,040	61,271,735	65,723,899	58,420,926	399,078,069
5 Total, Before Losses (L.3 / L.4)	\$0.06395	\$0.06586	\$0.06517	\$0.06185	\$0.06119	\$0.06257	\$0.06357
6 Losses	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%
107 Total Retail Rate - Variable Power Supply Charge (L.5 * (1+L.6))	\$0.06804	\$0.07008	\$0.06934	\$0.06581	\$0.06511	\$0.06657	
Total Retail Rate - Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.06764

(1) Balance as of February 28, 2013 modified, as detailed below, to include the reconciliation of estimated costs and revenues for March, April and May 2013. Figure is then allocated between rate periods (June-November 2013 and December 2013-May 2014), and then to each month, June through November 2013, on equal per kWh basis.

a February 28, 2013 balance - Schedule LSM-2, Page 2		\$1,976,435	
b less: Estimated remaining prior period reconciliation - Mar, Apr, May 2013			
c Estimated costs - Mar, Apr, May 2013 as filed in DE 12-003, September 14, 2012, Schedule LSM-2		\$10,469,380	
d Estimated revenue - Mar, Apr, May 2013 (Fixed Power Supply Charge * estimated Mar-May 2013 kWh sales)		\$12,128,051	
e line c - line d		(\$1,658,671)	
f Reconciliation for June 1, 2013-May 31, 2014 (line a + line e)		\$317,764	
g kWh purchases forecast June-November 2013		399,078,069	49.81%
h kWh purchases forecast December 2013-May 2014		402,155,000	50.19%
i Total		801,233,069	
j Reconciliation amount for June-November 2013	(line f * line g%)	\$158,278	
k Reconciliation amount for December 2013-May 2014	(line f * line h%)	\$159,486	
l Total	(line j + line k)	\$317,764	

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

Schedule LSM-2
 Page 2 of 6

	(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)
Feb-12	\$1,961,861	\$5,418,247	\$4,635,182	\$2,744,926	\$2,353,393	3.25%	29	\$6,060	\$2,750,986
Mar-12	\$2,750,986	\$4,379,929	\$4,560,087	\$2,570,829	\$2,660,907	3.25%	31	\$7,325	\$2,578,153
Apr-12	\$2,578,153	\$3,713,211	\$4,024,668	\$2,266,697	\$2,422,425	3.25%	30	\$6,453	\$2,273,150
May-12	\$2,273,150	\$3,249,549	\$3,464,465	\$2,058,234	\$2,165,692	3.25%	31	\$5,962	\$2,064,195
Jun-12	\$2,064,195	\$3,558,800	\$4,142,991	\$1,480,004	\$1,772,100	3.25%	30	\$4,721	\$1,484,725
Jul-12	\$1,484,725	\$4,535,672	\$4,514,121	\$1,506,277	\$1,495,501	3.25%	31	\$4,117	\$1,510,394
Aug-12	\$1,510,394	\$4,925,513	\$4,511,072	\$1,924,834	\$1,717,614	3.25%	31	\$4,728	\$1,929,562
Sep-12	\$1,929,562	\$3,317,796	\$4,125,881	\$1,121,477	\$1,525,520	3.25%	30	\$4,064	\$1,125,541
Oct-12	\$1,125,541	\$3,348,204	\$3,382,110	\$1,091,635	\$1,108,588	3.25%	31	\$3,052	\$1,094,686
Nov-12	\$1,094,686	\$3,393,026	\$3,439,671	\$1,048,042	\$1,071,364	3.25%	30	\$2,854	\$1,050,896
Dec-12	\$1,050,896	\$4,534,107	\$4,424,777	\$1,160,226	\$1,105,561	3.25%	31	\$3,043	\$1,163,269
Jan-13	\$1,163,269	\$5,393,078	\$4,931,473	\$1,624,874	\$1,394,071	3.25%	31	\$3,848	\$1,628,722
Feb-13	\$1,628,722	<u>\$4,588,254</u>	<u>\$4,245,029</u>	\$1,971,947	\$1,800,334	3.25%	28	<u>\$4,489</u>	\$1,976,435
Total		\$54,355,387	\$54,401,527					\$60,715	

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*Calculation of Working Capital
Supplier Charges and GIS Support Payments*

	(a) Total Non-G1 Class DS Supplier Charges	(b) GIS Support Payments	(c) Number of Days of Lag / 365	(d) Working Capital Requirement ((a+b)*c)	(e) Prime Rate	(f) Supply Related Working Capital (d * e)	(g) Provision for Uncollected Accounts	(h) Internal Company Administrative Costs	(i) Legal Charges	(j) Consulting Outside Service Charges	(k) Total Costs (sum a + b + f + g + h + i + j)
Feb-12	\$5,367,729	\$619	6.05%	\$324,748	3.25%	\$10,554	\$34,286	\$2,069	\$0	\$2,991	\$5,418,247
Mar-12	\$4,307,485	\$622	6.05%	\$260,611	3.25%	\$8,470	\$21,386	\$2,069	\$0	\$39,896	\$4,379,929
Apr-12	\$3,712,361	\$578	6.05%	\$224,607	3.25%	\$7,300	(\$9,460)	\$2,069	\$364	\$0	\$3,713,211
May-12	\$3,198,469	\$572	5.94%	\$190,102	3.25%	\$6,178	\$41,737	\$2,069	\$524	\$0	\$3,249,549
Jun-12	\$3,511,680	\$470	5.94%	\$208,708	3.25%	\$6,783	\$37,256	\$2,069	\$542	\$0	\$3,558,800
Jul-12	\$4,454,587	\$498	5.94%	\$264,742	3.25%	\$8,604	\$69,915	\$2,069	\$0	\$0	\$4,535,672
Aug-12	\$4,882,852	\$783	5.94%	\$290,208	3.25%	\$9,432	\$30,377	\$2,069	\$0	\$0	\$4,925,513
Sep-12	\$3,281,326	\$678	5.94%	\$195,032	3.25%	\$6,339	\$26,896	\$2,069	\$489	\$0	\$3,317,796
Oct-12	\$3,299,851	\$651	5.94%	\$196,131	3.25%	\$6,374	\$39,259	\$2,069	\$0	\$0	\$3,348,204
Nov-12	\$3,348,694	\$546	5.94%	\$199,027	3.25%	\$6,468	\$34,908	\$2,162	\$248	\$0	\$3,393,026
Dec-12	\$4,497,009	\$511	5.94%	\$267,264	3.25%	\$8,686	\$25,740	\$2,162	\$0	\$0	\$4,534,107
Jan-13	\$5,351,479	\$525	5.94%	\$318,041	3.25%	\$10,336	\$28,576	\$2,162	\$0	\$0	\$5,393,078
Feb-13	<u>\$4,561,369</u>	<u>\$628</u>	5.94%	\$271,095	3.25%	<u>\$8,811</u>	<u>\$15,285</u>	<u>\$2,162</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,588,254</u>
Total	\$53,774,890	\$7,682				\$104,335	\$396,160	\$27,266	\$2,166	\$42,887	\$54,355,387

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	(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 Power Supply Charge	(e) Non-G1 Class Unbilled Power Supply Charge Revenue (c * d)	(f) Reversal of prior month unbilled	(g) Total Billed Non- G1 Class Power Supply Charge Revenue (1)	(h) Total Revenue (e + f + g)
Feb-12	64,366,399	45.71%	29,424,202	\$0.07802	\$2,295,676	(\$2,691,866)	\$5,031,372	\$4,635,182
Mar-12	58,167,371	50.98%	29,652,947	\$0.07802	\$2,313,523	(\$2,295,676)	\$4,542,240	\$4,560,087
Apr-12	54,590,572	48.95%	26,723,781	\$0.07802	\$2,084,989	(\$2,313,523)	\$4,253,202	\$4,024,668
May-12	52,778,282	49.43%	26,088,717	\$0.06597	\$1,721,073	(\$2,084,989)	\$3,828,382	\$3,464,465
Jun-12	54,570,584	62.94%	34,344,899	\$0.06597	\$2,265,733	(\$1,721,073)	\$3,598,330	\$4,142,991
Jul-12	66,900,244	53.59%	35,850,123	\$0.06597	\$2,365,033	(\$2,265,733)	\$4,414,821	\$4,514,121
Aug-12	71,891,480	44.92%	32,292,350	\$0.06597	\$2,130,326	(\$2,365,033)	\$4,745,779	\$4,511,072
Sep-12	66,447,468	42.68%	28,360,855	\$0.06597	\$1,870,966	(\$2,130,326)	\$4,385,242	\$4,125,881
Oct-12	50,479,272	57.80%	29,177,812	\$0.06597	\$1,924,860	(\$1,870,966)	\$3,328,216	\$3,382,110
Nov-12	50,950,157	57.03%	29,054,522	\$0.06801	\$1,975,998	(\$1,924,860)	\$3,388,533	\$3,439,671
Dec-12	62,453,284	50.78%	31,712,608	\$0.06801	\$2,156,774	(\$1,975,998)	\$4,244,001	\$4,424,777
Jan-13	69,105,838	50.63%	34,988,960	\$0.06801	\$2,379,599	(\$2,156,774)	\$4,708,648	\$4,931,473
Feb-13	<u>66,641,484</u>	45.73%	30,473,980	\$0.06801	<u>\$2,072,535</u>	<u>(\$2,379,599)</u>	<u>\$4,552,093</u>	<u>\$4,245,029</u>
Total	789,342,435				\$27,557,086	(\$28,176,416)	\$55,020,858	\$54,401,527

(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
Feb-12	73,813,428	33,742,780	45.71%
Mar-12	67,247,493	34,281,871	50.98%
Apr-12	64,036,843	31,348,024	48.95%
May-12	62,634,463	30,960,704	49.43%
Jun-12	65,041,818	40,935,144	62.94%
Jul-12	78,477,433	42,054,042	53.59%
Aug-12	84,217,902	37,829,155	44.92%
Sep-12	78,924,647	33,686,317	42.68%
Oct-12	61,552,232	35,578,157	57.80%
Nov-12	61,826,158	35,256,604	57.03%
Dec-12	74,518,542	37,839,120	50.78%
Jan-13	80,740,637	40,879,773	50.63%
Feb-13	78,812,038	36,039,361	45.73%

*Calculation of Working Capital
 Supplier Charges and GIS Support Payments*

	(a) Total Non-G1 Class DS Supplier Charges (1)	(b) GIS Support Payments	(c) Number of Days of Lag / 365	(d) Working Capital Requirement ((a+b)*c)	(e) Prime Rate	(f) Supply Related Working Capital (d * e)	(g) Provision for Uncollected Accounts	(h) Internal Company Administrative Costs	(i) Legal Charges	(j) Consulting Outside Service Charges	(k) DSC Adjustment per DE 11-105 (2)	(l) Total Costs (sum a + b + f + g + h + i + j + k)
Jun-13	\$3,846,423	\$512	4.39%	\$168,738	3.25%	\$5,484	\$58,531	\$2,162	\$0	\$0	\$41,314	\$3,954,426
Jul-13	\$5,051,092	\$519	4.39%	\$221,579	3.25%	\$7,201	\$63,852	\$2,162	\$0	\$0	\$41,314	\$5,166,140
Aug-13	\$4,583,098	\$560	4.39%	\$201,053	3.25%	\$6,534	\$63,852	\$2,162	\$0	\$0	\$41,314	\$4,697,521
Sep-13	\$3,667,999	\$710	4.39%	\$160,921	3.25%	\$5,230	\$47,889	\$2,162	\$0	\$0	\$41,314	\$3,765,304
Oct-13	\$3,908,919	\$653	4.39%	\$171,486	3.25%	\$5,573	\$37,247	\$2,162	\$0	\$0	\$41,314	\$3,995,868
Nov-13	<u>\$3,540,579</u>	<u>\$551</u>	4.39%	<u>\$155,325</u>	3.25%	<u>\$5,048</u>	<u>\$42,568</u>	<u>\$2,162</u>	<u>\$0</u>	<u>\$0</u>	<u>\$41,314</u>	<u>\$3,632,223</u>
Total	\$24,598,109	\$3,505		\$1,079,101		\$35,071	\$313,939	\$12,970	\$0	\$0	\$247,886	\$25,211,481

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

(2) Details provided on Schedule LSM-2, Page 6.

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Beginning Balance- NonG1 DS Customer Billing Adjustment	Total Revenue	Ending Balance Before Interest (a - b)	Average Monthly Balance ((a+c) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (c + g)
Jun-12	Actual	\$1,152,493		\$1,152,493	\$1,152,493	3.25%	30	\$3,070	\$1,155,563
Jul-12	Actual	\$1,155,563		\$1,155,563	\$1,155,563	3.25%	31	\$3,181	\$1,158,744
Aug-12	Actual	\$1,158,744		\$1,158,744	\$1,158,744	3.25%	31	\$3,190	\$1,161,934
Sep-12	Actual	\$1,161,934		\$1,161,934	\$1,161,934	3.25%	30	\$3,095	\$1,165,029
Oct-12	Actual	\$1,165,029		\$1,165,029	\$1,165,029	3.25%	31	\$3,207	\$1,168,236
Nov-12	Actual	\$1,168,236		\$1,168,236	\$1,168,236	3.25%	30	\$3,112	\$1,171,348
Dec-12	Actual	\$1,171,348		\$1,171,348	\$1,171,348	3.25%	31	\$3,224	\$1,174,573
Jan-13	Actual	\$1,174,573		\$1,174,573	\$1,174,573	3.25%	31	\$3,242	\$1,177,815
Feb-13	Actual	\$1,177,815		\$1,177,815	\$1,177,815	3.25%	28	\$2,936	\$1,180,751
Mar-13	Estimate	\$1,180,751		\$1,180,751	\$1,180,751	3.25%	31	\$3,259	\$1,184,011
Apr-13	Estimate	\$1,184,011		\$1,184,011	\$1,184,011	3.25%	30	\$3,163	\$1,187,173
May-13	Estimate	\$1,187,173		\$1,187,173	\$1,187,173	3.25%	31	\$3,277	\$1,190,450
Jun-13	Estimate	\$1,190,450	\$41,314	\$1,149,136	\$1,169,793	3.25%	30	\$3,125	\$1,152,261
Jul-13	Estimate	\$1,152,261	\$41,314	\$1,110,946	\$1,131,604	3.25%	31	\$3,124	\$1,114,070
Aug-13	Estimate	\$1,114,070	\$41,314	\$1,072,755	\$1,093,413	3.25%	31	\$3,018	\$1,075,774
Sep-13	Estimate	\$1,075,774	\$41,314	\$1,034,459	\$1,055,116	3.25%	30	\$2,818	\$1,037,278
Oct-13	Estimate	\$1,037,278	\$41,314	\$995,963	\$1,016,620	3.25%	31	\$2,806	\$998,769
Nov-13	Estimate	\$998,769	\$41,314	\$957,455	\$978,112	3.25%	30	\$2,613	\$960,068
Total Dec-12 to Nov-13			\$247,886					\$36,606	
Dec-13	Estimate	\$960,068	\$41,314	\$918,753	\$939,411	3.25%	31	\$2,593	\$921,346
Jan-14	Estimate	\$921,346	\$41,314	\$880,032	\$900,689	3.25%	31	\$2,486	\$882,518
Feb-14	Estimate	\$882,518	\$41,314	\$841,204	\$861,861	3.25%	28	\$2,149	\$843,352
Mar-14	Estimate	\$843,352	\$41,314	\$802,038	\$822,695	3.25%	31	\$2,271	\$804,309
Apr-14	Estimate	\$804,309	\$41,314	\$762,994	\$783,652	3.25%	30	\$2,093	\$765,088
May-14	Estimate	\$765,088	\$41,314	\$723,773	\$744,431	3.25%	31	\$2,055	\$725,828
Jun-14	Estimate	\$725,828	\$41,314	\$684,514	\$705,171	3.25%	30	\$1,884	\$686,397
Jul-14	Estimate	\$686,397	\$41,314	\$645,083	\$665,740	3.25%	31	\$1,838	\$646,921
Aug-14	Estimate	\$646,921	\$41,314	\$605,606	\$626,264	3.25%	31	\$1,729	\$607,335
Sep-14	Estimate	\$607,335	\$41,314	\$566,021	\$586,678	3.25%	30	\$1,567	\$567,588
Oct-14	Estimate	\$567,588	\$41,314	\$526,273	\$546,930	3.25%	31	\$1,510	\$527,783
Nov-14	Estimate	\$527,783	\$41,314	\$486,469	\$507,126	3.25%	30	\$1,355	\$487,823
Total Dec-13 to Nov-14			\$495,773					\$23,528	
Dec-14	Estimate	\$487,823	\$41,314	\$446,509	\$467,166	3.25%	31	\$1,290	\$447,798
Jan-15	Estimate	\$447,798	\$41,314	\$406,484	\$427,141	3.25%	31	\$1,179	\$407,663
Feb-15	Estimate	\$407,663	\$41,314	\$366,349	\$387,006	3.25%	28	\$965	\$367,313
Mar-15	Estimate	\$367,313	\$41,314	\$325,999	\$346,656	3.25%	31	\$957	\$326,956
Apr-15	Estimate	\$326,956	\$41,314	\$285,641	\$306,299	3.25%	30	\$818	\$286,460
May-15	Estimate	\$286,460	\$41,314	\$245,145	\$265,802	3.25%	31	\$734	\$245,879
Jun-15	Estimate	\$245,879	\$41,314	\$204,564	\$225,222	3.25%	30	\$602	\$205,166
Jul-15	Estimate	\$205,166	\$41,314	\$163,852	\$184,509	3.25%	31	\$509	\$164,361
Aug-15	Estimate	\$164,361	\$41,314	\$123,047	\$143,704	3.25%	31	\$397	\$123,443
Sep-15	Estimate	\$123,443	\$41,314	\$82,129	\$102,786	3.25%	30	\$275	\$82,403
Oct-15	Estimate	\$82,403	\$41,314	\$41,089	\$61,746	3.25%	31	\$170	\$41,259
Nov-15	Estimate	\$41,259	\$41,314	(\$55)	\$20,602	3.25%	30	\$55	\$0
Total Dec-14 to Nov-15			\$495,773					\$7,950	
Total Jun-12 to Nov-15			\$1,239,432					\$86,939	

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

Schedule LSM-3
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	<u>Jun-13</u> <u>Estimated</u>	<u>Jul-13</u> <u>Estimated</u>	<u>Aug-13</u> <u>Estimated</u>	<u>Sep-13</u> <u>Estimated</u>	<u>Oct-13</u> <u>Estimated</u>	<u>Nov-13</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	\$41,867	\$53,094	\$48,798	\$41,226	\$44,222	\$39,308	\$268,515
2 Total Costs (Page 5)	\$172,314	\$218,518	\$200,839	\$169,675	\$182,003	\$161,778	\$1,105,126
3 Reconciliation plus Total Costs (L.1 + L.2)	\$214,181	\$271,612	\$249,637	\$210,901	\$226,224	\$201,086	\$1,373,641
4 kWh Purchases	<u>62,224,566</u>	<u>78,910,903</u>	<u>72,526,040</u>	<u>61,271,735</u>	<u>65,723,899</u>	<u>58,420,926</u>	<u>399,078,069</u>
5 Total, Before Losses (L.3 / L.4)	\$0.00344	\$0.00344	\$0.00344	\$0.00344	\$0.00344	\$0.00344	\$0.00344
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))	\$0.00366	\$0.00366	\$0.00366	\$0.00366	\$0.00366	\$0.00366	
8 Total Retail Rate - Fixed RPS Charge (L.5 * (1+L.6))							\$0.00366

(1) Balance as of February 28, 2013 modified, as detailed below, to reflect that current rates (through May 31, 2013) include a credit for the overcollection as of January 31, 2012 and to reflect accruals for RPS. Figure is then allocated between rate periods (June-November 2013 and December 2013-May 2014) and then to each month, June through November 2013, on equal per kWh basis.

a	February 28, 2013 actual balance - Schedule LSM-3, Page 2		(\$2,215,117)	
b	less: Estimated remaining prior period reconciliation - Mar, Apr, May 2013			
c	Estimated kWh Sales Mar-May 2013		178,327,471	
d	Amount of reconciliation in current rate		<u>(\$0.00051)</u>	
e	Estimated amount of reconciliation - Mar-May 2013		(\$90,947)	
f	plus: Non-G1 Class RPS amounts included in rate filings, Feb 2012-Feb 2013		\$3,199,827	
g	less: Non-G1 Class RPS amounts, CY 2012 requirement, purchased		<u>\$536,579</u>	
h	Net Non-G1 Class RPS amounts included in rate filings, Feb 2012-Feb 2013		\$2,663,247	
i	Total reconciliation for June 1, 2013-May 31, 2014 (line a - Line e + line h)		\$539,078	
j	kWh purchases forecast June-November 2013		399,078,069	49.81%
k	kWh purchases forecast December 2013-May 2014		<u>402,155,000</u>	50.19%
l	Total		801,233,069	
m	Reconciliation amount for June-November 2013	(line i * line j%)	\$268,515	
n	Reconciliation amount for December 2013-May 2014	(line i * line k%)	<u>\$270,563</u>	
o	Total	(line m + line n)	\$539,078	

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

Schedule LSM-3
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	(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)
Feb-12	(\$2,288,501)	\$324,739	\$132,944	(\$2,096,706)	(\$2,192,604)	3.25%	29	(\$5,646)	(\$2,102,353)
Mar-12	(\$2,102,353)	\$0	\$130,982	(\$2,233,335)	(\$2,167,844)	3.25%	31	(\$5,967)	(\$2,239,302)
Apr-12	(\$2,239,302)	\$57,532	\$115,862	(\$2,297,632)	(\$2,268,467)	3.25%	30	(\$6,043)	(\$2,303,675)
May-12	(\$2,303,675)	\$75,836	\$162,685	(\$2,390,524)	(\$2,347,100)	3.25%	31	(\$6,461)	(\$2,396,985)
Jun-12	(\$2,396,985)	\$1,626,292	\$198,537	(\$969,230)	(\$1,683,107)	3.25%	30	(\$4,484)	(\$973,713)
Jul-12	(\$973,713)	\$99,823	\$216,236	(\$1,090,126)	(\$1,031,920)	3.25%	31	(\$2,841)	(\$1,092,966)
Aug-12	(\$1,092,966)	\$542	\$215,952	(\$1,308,376)	(\$1,200,671)	3.25%	31	(\$3,305)	(\$1,311,681)
Sep-12	(\$1,311,681)	\$0	\$197,532	(\$1,509,213)	(\$1,410,447)	3.25%	30	(\$3,757)	(\$1,512,970)
Oct-12	(\$1,512,970)	\$14,690	\$162,104	(\$1,660,384)	(\$1,586,677)	3.25%	31	(\$4,368)	(\$1,664,752)
Nov-12	(\$1,664,752)	\$0	\$187,277	(\$1,852,028)	(\$1,758,390)	3.25%	30	(\$4,684)	(\$1,856,713)
Dec-12	(\$1,856,713)	\$386,776	\$245,025	(\$1,714,962)	(\$1,785,837)	3.25%	31	(\$4,402)(1)	(\$1,719,364)
Jan-13	(\$1,719,364)	\$3,084	\$272,633	(\$1,988,912)	(\$1,854,138)	3.25%	31	(\$5,118)	(\$1,994,030)
Feb-13	(\$1,994,030)	<u>\$18,664</u>	<u>\$234,510</u>	(\$2,209,876)	(\$2,101,953)	3.25%	28	<u>(\$5,240)</u>	(\$2,215,117)
Total		\$2,607,979	\$2,472,278					(\$62,317)	

(1) Includes \$513.93 to adjust interest for correction made in June 2012 related to March 2012 reclass of RPS expense.

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

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	(a)	<i>Calculation of Working Capital</i>				(f)
	Renewable Energy Credits (1)	(b) Number of Days of Lag / 365	(c) Working Capital Requirement (a*b)	(d) Prime Rate	(e) Supply Related Working Capital (c * d)	Total Costs (sum a + e)
Feb-12	\$333,433	(80.23%)	(\$267,505)	3.25%	(\$8,694)	\$324,739
Mar-12	\$0	(80.23%)	\$0	3.25%	\$0	\$0
Apr-12	\$59,072	(80.23%)	(\$47,392)	3.25%	(\$1,540)	\$57,532
May-12	\$77,699	(73.78%)	(\$57,325)	3.25%	(\$1,863)	\$75,836
Jun-12	\$1,666,245 (1)	(73.78%)	(\$1,229,324)	3.25%	(\$39,953)	\$1,626,292
Jul-12	\$102,276	(73.78%)	(\$75,457)	3.25%	(\$2,452)	\$99,823
Aug-12	\$556	(73.78%)	(\$410)	3.25%	(\$13)	\$542
Sep-12	\$0	(73.78%)	\$0	3.25%	\$0	\$0
Oct-12	\$15,051	(73.78%)	(\$11,104)	3.25%	(\$361)	\$14,690
Nov-12	\$0	(73.78%)	\$0	3.25%	\$0	\$0
Dec-12	\$396,415	(73.78%)	(\$292,467)	3.25%	(\$9,639)(2)	\$386,776
Jan-13	\$3,160	(73.78%)	(\$2,331)	3.25%	(\$76)	\$3,084
Feb-13	<u>\$19,122</u>	(73.78%)	<u>(\$14,108)</u>	3.25%	<u>(\$459)</u>	<u>\$18,664</u>
Total	\$2,673,030		(\$1,997,424)		(\$65,050)	\$2,607,979

(1) Includes \$63,908.02 adjust March 2012 Renewable Energy Credits out of G1 and into NonG1.

(2) Includes (\$133.95) to adjust working capital for correction made in June 2012 related to March 2012 reclass of RPS expense (see note (1)).

	(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)
Feb-12	64,366,399	45.71%	29,424,202	\$0.00224	\$65,910	(\$77,285)	\$144,319	\$132,944
Mar-12	58,167,371	50.98%	29,652,947	\$0.00224	\$66,423	(\$65,910)	\$130,470	\$130,982
Apr-12	54,590,572	48.95%	26,723,781	\$0.00224	\$59,861	(\$66,423)	\$122,423	\$115,862
May-12	52,778,282	49.43%	26,088,717	\$0.00316	\$82,440	(\$59,861)	\$140,106	\$162,685
Jun-12	54,570,584	62.94%	34,344,899	\$0.00316	\$108,530	(\$82,440)	\$172,448	\$198,537
Jul-12	66,900,244	53.59%	35,850,123	\$0.00316	\$113,286	(\$108,530)	\$211,479	\$216,236
Aug-12	71,891,480	44.92%	32,292,350	\$0.00316	\$102,044	(\$113,286)	\$227,195	\$215,952
Sep-12	66,447,468	42.68%	28,360,855	\$0.00316	\$89,620	(\$102,044)	\$209,955	\$197,532
Oct-12	50,479,272	57.80%	29,177,812	\$0.00316	\$92,202	(\$89,620)	\$159,522	\$162,104
Nov-12	50,950,157	57.03%	29,054,522	\$0.00377	\$109,536	(\$92,202)	\$169,943	\$187,277
Dec-12	62,453,284	50.78%	31,712,608	\$0.00377	\$119,557	(\$109,536)	\$235,004	\$245,025
Jan-13	69,105,838	50.63%	34,988,960	\$0.00377	\$131,908	(\$119,557)	\$260,281	\$272,633
Feb-13	<u>66,641,484</u>	45.73%	30,473,980	\$0.00377	<u>\$114,887</u>	<u>(\$131,908)</u>	<u>\$251,531</u>	<u>\$234,510</u>
Total	789,342,435				\$1,256,204	(\$1,218,602)	\$2,434,676	\$2,472,278

(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
Feb-12	73,813,428	33,742,780	45.71%
Mar-12	67,247,493	34,281,871	50.98%
Apr-12	64,036,843	31,348,024	48.95%
May-12	62,634,463	30,960,704	49.43%
Jun-12	65,041,818	40,935,144	62.94%
Jul-12	78,477,433	42,054,042	53.59%
Aug-12	84,217,902	37,829,155	44.92%
Sep-12	78,924,647	33,686,317	42.68%
Oct-12	61,552,232	35,578,157	57.80%
Nov-12	61,826,158	35,256,604	57.03%
Dec-12	74,518,542	37,839,120	50.78%
Jan-13	80,740,637	40,879,773	50.63%
Feb-13	78,812,038	36,039,361	45.73%

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

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	(a)	<i>Calculation of Working Capital</i>				(f)
	Renewable Energy Credits (1)	(b) Number of Days of Lag / 365	(c) Working Capital Requirement (a*b)	(d) Prime Rate	(e) Supply Related Working Capital (c * d)	Total Costs (sum a + e)
Jun-13	\$176,369	(70.75%)	(\$124,787)	3.25%	(\$4,056)	\$172,314
Jul-13	\$223,661	(70.75%)	(\$158,248)	3.25%	(\$5,143)	\$218,518
Aug-13	\$205,565	(70.75%)	(\$145,445)	3.25%	(\$4,727)	\$200,839
Sep-13	\$173,669	(70.75%)	(\$122,876)	3.25%	(\$3,993)	\$169,675
Oct-13	\$186,286	(70.75%)	(\$131,804)	3.25%	(\$4,284)	\$182,003
Nov-13	<u>\$165,586</u>	(70.75%)	<u>(\$117,158)</u>	3.25%	<u>(\$3,808)</u>	<u>\$161,778</u>
Total	\$1,131,136		(\$800,318)		(\$26,010)	\$1,105,126

(1) Schedule TMB-4.

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

	<u>Total Jun13-Nov13</u>	
1 Reconciliation (1)	\$73,964	
2 Total Costs excl. wholesale supplier charge (Page 5)	<u>\$19,840</u>	
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)	\$93,804	
4 kWh Purchases	<u>31,745,734</u>	
5 Total, Before Losses (L.3 / L.4)	\$0.00295	
6 Losses	<u>4.591%</u>	
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	\$0.00309	
(1) Balance as of February 28, 2013 modified, as detailed below, to reflect that current rates (through May 31, 2013) include a credit for the overcollection as of January 31, 2012. Figure is then allocated between rate periods (June-November 2013 and December 2013-May 2014) and then to each month, June through November 2013, on equal per kWh basis.		
a February 28, 2013 actual balance - Schedule LSM-4, Page 2	\$349,284	
b less: Estimated remaining credit for January 31, 2012 reconciliation - Mar, Apr, May 2013		
c Estimated kWh Sales March-May 2013	15,969,645	
d Amount of reconciliation in current rate	<u>(\$0.00414)</u>	
e Estimated amount of reconciliation to be credited March-May 2013	(\$66,114)	
f plus: Estimated overcollection due to decrease in power supply costs in March 2013	(\$275,588)	
g Total reconciliation for June 1, 2013-May 31, 2014 (line a - line e + line f)	\$139,811	
h kWh purchases forecast June-November 2013	31,745,734	52.90%
i kWh purchases forecast December 2013-May 2014	<u>28,262,000</u>	47.10%
j Total	60,007,734	
k Reconciliation amount for June-November 2013	(line g * line h%)	\$73,964
l Reconciliation amount for December 2013-May 2014	(line g * line i%)	<u>\$65,847</u>
m Total	(line k + line l)	\$139,811

(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.

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

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	(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)
Feb-12	(\$326,008)	\$245,881	\$294,871	(\$374,998)	(\$350,503)	3.25%	29	(\$903)	(\$375,901)
Mar-12	(\$375,901)	\$302,025	\$280,804	(\$354,679)	(\$365,290)	3.25%	31	(\$1,006)	(\$355,685)
Apr-12	(\$355,685)	\$300,350	\$289,408	(\$344,744)	(\$350,214)	3.25%	30	(\$933)	(\$345,677)
May-12	(\$345,677)	\$212,293	\$181,475	(\$314,859)	(\$330,268)	3.25%	31	(\$909)	(\$315,768)
Jun-12	(\$315,768)	\$202,365	\$185,733	(\$299,136)	(\$307,452)	3.25%	30	(\$819)	(\$299,955)
Jul-12	(\$299,955)	\$276,730	\$203,244	(\$226,469)	(\$263,212)	3.25%	31	(\$725)	(\$227,193)
Aug-12	(\$227,193)	\$246,681	\$219,423	(\$199,936)	(\$213,565)	3.25%	31	(\$588)	(\$200,524)
Sep-12	(\$200,524)	\$225,539	\$209,113	(\$184,099)	(\$192,311)	3.25%	30	(\$512)	(\$184,611)
Oct-12	(\$184,611)	\$227,426	\$186,893	(\$144,078)	(\$164,344)	3.25%	31	(\$452)	(\$144,530)
Nov-12	(\$144,530)	\$223,738	\$172,407	(\$93,199)	(\$118,864)	3.25%	30	(\$317)	(\$93,515)
Dec-12	(\$93,515)	\$361,658	\$268,995	(\$852)	(\$47,184)	3.25%	31	(\$130)	(\$982)
Jan-13	(\$982)	\$456,714	\$231,743	\$223,989	\$111,503	3.25%	31	\$308	\$224,297
Feb-13	\$224,297	\$519,859	\$395,585	\$348,570	\$286,433	3.25%	28	\$714	\$349,284
Total		\$3,801,260	\$3,119,696					(\$6,271)	

Redacted

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

Schedule LSM-4
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*Calculation of Working Capital
Supplier Charges and GIS Support Payments*

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Total G1 Class DS Supplier Charges	GIS Support Payments	Number of Days of Lag / 365	Working Capital Requirement ((a+b)*c)	Prime Rate	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Total Costs (sum a + b + f + g + h + i + j)
Feb-12		\$47	1.48%		3.25%			\$3,153	\$528	\$0	\$245,881
Mar-12		\$47	1.48%		3.25%			\$3,153	\$0	\$0	\$302,025
Apr-12		\$50	1.48%		3.25%			\$3,153	\$31	\$0	\$300,350
May-12		\$47	2.43%		3.25%			\$3,153	\$628	\$0	\$212,293
Jun-12		\$37	2.43%		3.25%			\$3,153	(\$542)	\$0	\$202,365
Jul-12		\$37	2.43%		3.25%			\$3,153	\$0	\$0	\$276,730
Aug-12		\$53	2.43%		3.25%			\$3,153	\$370	\$0	\$246,681
Sep-12		\$53	2.43%		3.25%			\$3,153	\$38	\$0	\$225,539
Oct-12		\$55	2.43%		3.25%			\$3,153	\$0	\$0	\$227,426
Nov-12		\$44	2.43%		3.25%			\$3,294	(\$248)	\$0	\$223,738
Dec-12		\$36	2.43%		3.25%			\$3,294	\$609	\$0	\$361,658
Jan-13		\$31	2.43%		3.25%			\$3,294	\$0	\$0	\$456,714
Feb-13		<u>\$42</u>	2.43%		3.25%			<u>\$3,294</u>	<u>\$0</u>	<u>\$0</u>	<u>\$519,859</u>
Total		\$579						\$41,551	\$1,415	\$0	\$3,801,260

Unitil Energy Systems, Inc.
G1 Class Default Service Power Supply Charge Revenue

	(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)
Feb-12	4,835,568	48.09%	2,325,563	\$0.06338	\$147,394	(\$200,568)	\$348,046	\$294,871
Mar-12	4,380,419	54.76%	2,398,801	\$0.06306	\$151,268	(\$147,394)	\$276,930	\$280,804
Apr-12	4,681,202	48.58%	2,273,900	\$0.06353	\$144,461	(\$151,268)	\$296,216	\$289,408
May-12	4,364,658	49.65%	2,166,951	\$0.04302	\$93,222	(\$144,461)	\$232,714	\$181,475
Jun-12	4,342,871	50.26%	2,182,910	\$0.03979	\$86,858	(\$93,222)	\$192,097	\$185,733
Jul-12	4,914,347	53.33%	2,620,985	\$0.04029	\$105,599	(\$86,858)	\$184,503	\$203,244
Aug-12	4,886,767	53.87%	2,632,580	\$0.04500	\$118,466	(\$105,599)	\$206,557	\$219,423
Sep-12	5,184,777	48.59%	2,519,328	\$0.04081	\$102,814	(\$118,466)	\$224,766	\$209,113
Oct-12	4,268,600	57.21%	2,442,118	\$0.04368	\$106,672	(\$102,814)	\$183,035	\$186,893
Nov-12	4,075,269	52.53%	2,140,780	\$0.04697	\$100,552	(\$106,672)	\$178,526	\$172,407
Dec-12	4,445,950	49.28%	2,191,168	\$0.06184	\$135,502	(\$100,552)	\$234,046	\$268,995
Jan-13	4,082,870	48.76%	1,990,704	\$0.05952	\$118,487	(\$135,502)	\$248,759	\$231,743
Feb-13	<u>4,458,136</u>	47.61%	2,122,418	\$0.09102	<u>\$193,182</u>	<u>(\$118,487)</u>	<u>\$320,890</u>	<u>\$395,585</u>
Total	58,921,434				\$1,604,478	(\$1,611,864)	\$3,127,082	\$3,119,696

(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
Feb-12	28,727,521	13,815,889	48.09%
Mar-12	27,067,592	14,822,729	54.76%
Apr-12	28,315,972	13,754,520	48.58%
May-12	29,136,163	14,465,424	49.65%
Jun-12	29,950,789	15,054,525	50.26%
Jul-12	31,581,315	16,843,368	53.33%
Aug-12	30,099,962	16,215,333	53.87%
Sep-12	31,910,610	15,505,641	48.59%
Oct-12	29,120,861	16,660,397	57.21%
Nov-12	28,278,941	14,855,213	52.53%
Dec-12	28,958,170	14,271,912	49.28%
Jan-13	28,562,248	13,926,230	48.76%
Feb-13	29,591,234	14,087,717	47.61%

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

<i>Calculation of Working Capital Supplier Charges and GIS Support Payments</i>										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Total G1 Class DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365	Working Capital Requirement (2)	Prime Rate	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Total Costs (sum a + b + f + g + h + i + j)
Jun-13	\$43	(0.37%)	(\$1,065)	3.25%	(\$35)	\$0	\$3,294	\$0	\$0	\$3,302
Jul-13	\$43	(0.37%)	(\$1,278)	3.25%	(\$42)	\$0	\$3,294	\$0	\$0	\$3,296
Aug-13	\$47	(0.37%)	(\$1,117)	3.25%	(\$36)	\$0	\$3,294	\$0	\$0	\$3,305
Sep-13	\$54	(0.37%)	(\$1,102)	3.25%	(\$36)	\$0	\$3,294	\$0	\$0	\$3,313
Oct-13	\$48	(0.37%)	(\$961)	3.25%	(\$31)	\$0	\$3,294	\$0	\$0	\$3,311
Nov-13	\$50	(0.37%)	(\$938)	3.25%	(\$30)	\$0	\$3,294	\$0	\$0	\$3,314
Total	\$285		(\$6,461)		(\$210)	\$0	\$19,765	\$0	\$0	\$19,840

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

(2) 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 no longer 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.

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

Schedule LSM-5
 Page 1 of 5
 REVISED

	<u>Jun-13</u> <u>Estimated</u>	<u>Jul-13</u> <u>Estimated</u>	<u>Aug-13</u> <u>Estimated</u>	<u>Sep-13</u> <u>Estimated</u>	<u>Oct-13</u> <u>Estimated</u>	<u>Nov-13</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	\$5,092	\$5,897	\$5,221	\$5,437	\$4,774	\$4,571	\$30,992
2 Total Costs (Page 5)	<u>\$14,679</u>	<u>\$17,001</u>	<u>\$15,051</u>	<u>\$15,675</u>	<u>\$13,762</u>	<u>\$13,178</u>	<u>\$89,346</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$19,771	\$22,898	\$20,271	\$21,112	\$18,536	\$17,749	\$120,338
4 kWh Purchases	<u>5,215,691</u>	<u>6,040,651</u>	<u>5,347,637</u>	<u>5,569,522</u>	<u>4,889,866</u>	<u>4,682,367</u>	31,745,734
5 Total, Before Losses (L.3 / L.4)	\$0.00379	\$0.00379	\$0.00379	\$0.00379	\$0.00379	\$0.00379	
6 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>	
7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6))	\$0.00396	\$0.00396	\$0.00396	\$0.00396	\$0.00396	\$0.00396	

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(1) Balance as of February 28, 2013 modified, as detailed below, to reflect that current rates (through May 31, 2013) include a credit for the overcollection as of January 31, 2012 and to reflect accruals for RPS. Figure is then allocated between rate periods (June-November 2013 and December 2013-May 2014) and then to each month, June through November 2013, on equal per kWh basis.

a	February 28, 2013 actual balance - Schedule LSM-5, Page 2		(\$187,012)	
b	less: Estimated remaining prior period reconciliation - Mar, Apr, May 2013			
c	Estimated kWh Sales Mar-May 2013		15,969,645	
d	Amount of reconciliation in current rate		<u>(\$0.00139)</u>	
e	Estimated amount of reconciliation - Mar-May 2013		(\$22,198)	
f	plus: G1 Class RPS amounts included in rate filings, Feb 2012-Feb 2013		\$266,141	
g	less: G1 Class RPS amounts, CY 2012 requirement, purchased		<u>\$42,742</u>	
h	Net G1 Class RPS amounts included in rate filings, Feb 2012-Feb 2013		\$223,399	
i	Total reconciliation for June 1, 2013-May 31, 2014 (line a - Line e + line h)		\$58,585	
j	kWh purchases forecast June-November 2013		31,745,734	52.90%
k	kWh purchases forecast December 2013-May 2014		<u>28,262,000</u>	47.10%
l	Total		60,007,734	
m	Reconciliation amount for June-November 2013	(line i * line j%)	\$30,992	
n	Reconciliation amount for December 2013-May 2014	(line i * line k%)	<u>\$27,594</u>	
o	Total	(line m + line n)	\$58,585	

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

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	(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)
Feb-12	(\$231,147)	\$25,823	\$18,038	(\$223,361)	(\$227,254)	3.25%	29	(\$585)	(\$223,946)
Mar-12	(\$223,946)	\$67,069	\$17,414	(\$174,291)	(\$199,119)	3.25%	31	(\$548)	(\$174,840)
Apr-12	(\$174,840)	\$4,571	\$17,815	(\$188,084)	(\$181,462)	3.25%	30	(\$483)	(\$188,567)
May-12	(\$188,567)	\$6,041	\$8,575	(\$191,100)	(\$189,834)	3.25%	31	(\$523)	(\$191,623)
Jun-12	(\$191,623)	\$62,222	\$8,673	(\$138,074)	(\$164,849)	3.25%	30	(\$439)	(\$138,514)
Jul-12	(\$138,514)	\$7,953	\$11,235	(\$141,796)	(\$140,155)	3.25%	31	(\$386)	(\$142,182)
Aug-12	(\$142,182)	\$43	\$10,042	(\$152,180)	(\$147,181)	3.25%	31	(\$405)	(\$152,585)
Sep-12	(\$152,585)	\$0	\$10,397	(\$162,982)	(\$157,784)	3.25%	30	(\$420)	(\$163,402)
Oct-12	(\$163,402)	\$1,170	\$8,505	(\$170,737)	(\$167,070)	3.25%	31	(\$460)	(\$171,197)
Nov-12	(\$171,197)	\$0	\$9,331	(\$180,528)	(\$175,863)	3.25%	30	(\$468)	(\$180,997)
Dec-12	(\$180,997)	\$31,069	\$11,151	(\$161,079)	(\$171,038)	3.25%	31	(\$982)(1)	(\$162,061)
Jan-13	(\$162,061)	\$234	\$11,715	(\$173,541)	(\$167,801)	3.25%	31	(\$463)	(\$174,005)
Feb-13	(\$174,005)	<u>\$1,487</u>	<u>\$14,045</u>	(\$186,563)	(\$180,284)	3.25%	28	<u>(\$449)</u>	(\$187,012)
Total		\$207,682	\$156,934					(\$6,613)	

(1) Includes (\$511.06) to adjust interest for correction made in June 2012 related to March 2012 reclass of RPS expense.

	(a) Renewable Energy Credits	Calculation of Working Capital			(f) Total Costs (sum a + e)
		(b) Number of Days of Lag / 365	(c) Working Capital Requirement (a*b)	(d) Prime Rate	
Feb-12	\$26,567	(86.12%)	(\$22,878)	3.25%	\$25,823
Mar-12	\$69,000	(86.12%)	(\$59,419)	3.25%	\$67,069
Apr-12	\$4,703	(86.12%)	(\$4,050)	3.25%	\$4,571
May-12	\$6,191	(74.28%)	(\$4,598)	3.25%	\$6,041
Jun-12	\$63,761 (1)	(74.28%)	(\$47,360)	3.25%	\$62,222
Jul-12	\$8,149	(74.28%)	(\$6,053)	3.25%	\$7,953
Aug-12	\$44	(74.28%)	(\$33)	3.25%	\$43
Sep-12	\$0	(74.28%)	\$0	3.25%	\$0
Oct-12	\$1,199	(74.28%)	(\$891)	3.25%	\$1,170
Nov-12	\$0	(74.28%)	\$0	3.25%	\$0
Dec-12	\$31,585	(74.28%)	(\$23,460)	3.25%	\$31,069
Jan-13	\$240	(74.28%)	(\$178)	3.25%	\$234
Feb-13	<u>\$1,524</u>	(74.28%)	<u>(\$1,132)</u>	3.25%	<u>\$1,487</u>
Total	\$212,963		(\$170,052)		\$207,682

(1) Includes (\$63,908.02) adjust March 2012 Renewable Energy Credits out of G1 and into NonG1.

(2) Includes \$245.88 to adjust working capital for correction made in June 2012 related to March 2012 reclass of RPS expense (see note (1)).

	(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)
Feb-12	4,835,568	48.09%	2,325,563	\$0.00391	\$9,093	(\$8,877)	\$17,822	\$18,038
Mar-12	4,380,419	54.76%	2,398,801	\$0.00391	\$9,379	(\$9,093)	\$17,127	\$17,414
Apr-12	4,681,202	48.58%	2,273,900	\$0.00391	\$8,891	(\$9,379)	\$18,303	\$17,815
May-12	4,364,658	49.65%	2,166,951	\$0.00205	\$4,442	(\$8,891)	\$13,024	\$8,575
Jun-12	4,342,871	50.26%	2,182,910	\$0.00205	\$4,475	(\$4,442)	\$8,640	\$8,673
Jul-12	4,914,347	53.33%	2,620,985	\$0.00205	\$5,373	(\$4,475)	\$10,337	\$11,235
Aug-12	4,886,767	53.87%	2,632,580	\$0.00205	\$5,397	(\$5,373)	\$10,018	\$10,042
Sep-12	5,184,777	48.59%	2,519,328	\$0.00205	\$5,165	(\$5,397)	\$10,629	\$10,397
Oct-12	4,268,600	57.21%	2,442,118	\$0.00205	\$5,006	(\$5,165)	\$8,664	\$8,505
Nov-12	4,075,269	52.53%	2,140,780	\$0.00248	\$5,309	(\$5,006)	\$9,028	\$9,331
Dec-12	4,445,950	49.28%	2,191,168	\$0.00248	\$5,434	(\$5,309)	\$11,026	\$11,151
Jan-13	4,082,870	48.76%	1,990,704	\$0.00306	\$6,092	(\$5,434)	\$11,057	\$11,715
Feb-13	<u>4,458,136</u>	47.61%	2,122,418	\$0.00306	<u>\$6,495</u>	<u>(\$6,092)</u>	<u>\$13,642</u>	<u>\$14,045</u>
Total	58,921,434				\$80,551	(\$82,933)	\$159,317	\$156,934

(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
Feb-12	28,727,521	13,815,889	48.09%
Mar-12	27,067,592	14,822,729	54.76%
Apr-12	28,315,972	13,754,520	48.58%
May-12	29,136,163	14,465,424	49.65%
Jun-12	29,950,789	15,054,525	50.26%
Jul-12	31,581,315	16,843,368	53.33%
Aug-12	30,099,962	16,215,333	53.87%
Sep-12	31,910,610	15,505,641	48.59%
Oct-12	29,120,861	16,660,397	57.21%
Nov-12	28,278,941	14,855,213	52.53%
Dec-12	28,958,170	14,271,912	49.28%
Jan-13	28,562,248	13,926,230	48.76%
Feb-13	29,591,234	14,087,717	47.61%

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	(a)	<i>Calculation of Working Capital</i>				(f)
	Renewable Energy Credits (1)	(b) Number of Days of Lag / 365	(c) Working Capital Requirement (a*b)	(d) Prime Rate	(e) Supply Related Working Capital (c * d)	Total Costs (sum a + e)
Jun-13	\$15,045	(74.81%)	(\$11,256)	3.25%	(\$366)	\$14,679
Jul-13	\$17,425	(74.81%)	(\$13,036)	3.25%	(\$424)	\$17,001
Aug-13	\$15,426	(74.81%)	(\$11,540)	3.25%	(\$375)	\$15,051
Sep-13	\$16,066	(74.81%)	(\$12,019)	3.25%	(\$391)	\$15,675
Oct-13	\$14,105	(74.81%)	(\$10,553)	3.25%	(\$343)	\$13,762
Nov-13	<u>\$13,507</u>	(74.81%)	<u>(\$10,105)</u>	3.25%	<u>(\$328)</u>	<u>\$13,178</u>
Total	\$91,573		(\$68,509)		(\$2,227)	\$89,346

(1) Schedule TMB-4.

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

Residential Rate D 500 kWh Bill

	4/1/2013	6/1/2013					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill*</u>	<u>As Revised Bill*</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$10.27	\$10.27	\$0.00	\$10.27	\$10.27	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.02894	\$0.02894	\$0.00000	\$7.24	\$7.24	\$0.00	0.0%
Excess 250 kWh	\$0.03394	\$0.03394	\$0.00000	\$8.49	\$8.49	\$0.00	0.0%
External Delivery Charge	\$0.01753	\$0.01753	\$0.00000	\$8.77	\$8.77	\$0.00	0.0%
Stranded Cost Charge	\$0.00009	\$0.00009	\$0.00000	\$0.05	\$0.05	\$0.00	0.0%
Storm Recovery Adj.	\$0.00178	\$0.00178	\$0.00000	\$0.89	\$0.89	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$1.65	\$1.65	\$0.00	0.0%
Default Service Charge	<u>\$0.07178</u>	<u>\$0.07130</u>	<u>(\$0.00048)</u>	<u>\$35.89</u>	<u>\$35.65</u>	<u>(\$0.24)</u>	<u>(0.3%)</u>
First 250 kWh	\$0.12342	\$0.12294	(\$0.00048)				
Excess 250 kWh	\$0.12842	\$0.12794	(\$0.00048)				
Total Bill				\$73.23	\$72.99	(\$0.24)	(0.3%)

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

	4/1/2013	6/1/2013					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill*</u>	<u>As Revised Bill*</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$16.96	\$16.96	\$0.00	\$16.96	\$16.96	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$9.50	\$9.50	\$0.00	\$95.00	\$95.00	\$0.00	0.0%
Stranded Cost Charge	<u>\$0.02</u>	<u>\$0.02</u>	<u>\$0.00</u>	<u>\$0.20</u>	<u>\$0.20</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$9.52	\$9.52	\$0.00	\$95.20	\$95.20	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%
External Delivery Charge	\$0.01753	\$0.01753	\$0.00000	\$52.59	\$52.59	\$0.00	0.0%
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000	\$0.06	\$0.06	\$0.00	0.0%
Storm Recovery Adj.	\$0.00178	\$0.00178	\$0.00000	\$5.34	\$5.34	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$9.90	\$9.90	\$0.00	0.0%
Default Service Charge	<u>\$0.07178</u>	<u>\$0.07130</u>	<u>(\$0.00048)</u>	<u>\$215.34</u>	<u>\$213.90</u>	<u>(\$1.44)</u>	<u>(0.4%)</u>
Total	\$0.09441	\$0.09393	(\$0.00048)	\$283.23	\$281.79	(\$1.44)	(0.4%)
Total Bill				\$395.39	\$393.95	(\$1.44)	(0.4%)

* Comparison isolates the impact of changes to the Default Service Rate only. Impacts do not include the Electricity Consumption Tax.

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

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<u>Regular General G2 Quick Recovery Water Heating and Space Heating 2,000 kWh Typical Bill</u>							
Rate Components	4/1/2013	6/1/2013	Difference	Current Bill*	As Revised Bill*	Difference	% Difference to Total Bill
	Current Rate	As Revised					
Customer Charge	\$5.76	\$5.76	\$0.00	\$5.76	\$5.76	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.02832	\$0.02832	\$0.00000	\$56.64	\$56.64	\$0.00	0.0%
External Delivery Charge	\$0.01753	\$0.01753	\$0.00000	\$35.06	\$35.06	\$0.00	0.0%
Stranded Cost Charge	\$0.00009	\$0.00009	\$0.00000	\$0.18	\$0.18	\$0.00	0.0%
Storm Recovery Adj.	\$0.00178	\$0.00178	\$0.00000	\$3.56	\$3.56	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$6.60	\$6.60	\$0.00	0.0%
Default Service Charge	<u>\$0.07178</u>	<u>\$0.07130</u>	<u>(\$0.00048)</u>	<u>\$143.56</u>	<u>\$142.60</u>	<u>(\$0.96)</u>	<u>(0.4%)</u>
Total	\$0.12280	\$0.12232	(\$0.00048)	\$245.60	\$244.64	(\$0.96)	(0.4%)
Total Bill				\$251.36	\$250.40	(\$0.96)	(0.4%)

<u>Regular General G2 kWh Meter 125 kWh Typical Bill</u>							
Rate Components	4/1/2013	6/1/2013	Difference	Current Bill*	As Revised Bill*	Difference	% Difference to Total Bill
	Current Rate	As Revised					
Customer Charge	\$12.85	\$12.85	\$0.00	\$12.85	\$12.85	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.02957	\$0.02957	\$0.00000	\$3.70	\$3.70	\$0.00	0.0%
External Delivery Charge	\$0.01753	\$0.01753	\$0.00000	\$2.19	\$2.19	\$0.00	0.0%
Stranded Cost Charge	\$0.00009	\$0.00009	\$0.00000	\$0.01	\$0.01	\$0.00	0.0%
Storm Recovery Adj.	\$0.00178	\$0.00178	\$0.00000	\$0.22	\$0.22	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$0.41	\$0.41	\$0.00	0.0%
Default Service Charge	<u>\$0.07178</u>	<u>\$0.07130</u>	<u>(\$0.00048)</u>	<u>\$8.97</u>	<u>\$8.91</u>	<u>(\$0.06)</u>	<u>(0.2%)</u>
Total	\$0.12405	\$0.12357	(\$0.00048)	\$15.51	\$15.45	(\$0.06)	(0.2%)
Total Bill				\$28.36	\$28.30	(\$0.06)	(0.2%)

* Comparison isolates the impact of changes to the Default Service Rate only. Impacts do not include the Electricity Consumption Tax.

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

Residential Rate D 650 kWh Bill - Mean Use*

Rate Components	4/1/2013	6/1/2013	Difference	Current Bill**	As Revised Bill**	Difference	%
	Current Rate	As Revised					Difference
Customer Charge	\$10.27	\$10.27	\$0.00	\$10.27	\$10.27	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.02894	\$0.02894	\$0.00000	\$7.24	\$7.24	\$0.00	0.0%
Excess 250 kWh	\$0.03394	\$0.03394	\$0.00000	\$13.58	\$13.58	\$0.00	0.0%
External Delivery Charge	\$0.01753	\$0.01753	\$0.00000	\$11.39	\$11.39	\$0.00	0.0%
Stranded Cost Charge	\$0.00009	\$0.00009	\$0.00000	\$0.06	\$0.06	\$0.00	0.0%
Storm Recovery Adj.	\$0.00178	\$0.00178	\$0.00000	\$1.16	\$1.16	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.15	\$2.15	\$0.00	0.0%
Default Service Charge	<u>\$0.07178</u>	<u>\$0.07130</u>	<u>(\$0.00048)</u>	<u>\$46.66</u>	<u>\$46.35</u>	<u>(\$0.31)</u>	<u>(0.3%)</u>
First 250 kWh	\$0.12342	\$0.12294	(\$0.00048)				
Excess 250 kWh	\$0.12842	\$0.12794	(\$0.00048)				
Total Bill				\$92.49	\$92.18	(\$0.31)	(0.3%)

Residential Rate D 540 kWh Bill - Median Use*

Rate Components	4/1/2013	6/1/2013	Difference	Current Bill**	As Revised Bill**	Difference	%
	Current Rate	As Revised					Difference
Customer Charge	\$10.27	\$10.27	\$0.00	\$10.27	\$10.27	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.02894	\$0.02894	\$0.00000	\$7.24	\$7.24	\$0.00	0.0%
Excess 250 kWh	\$0.03394	\$0.03394	\$0.00000	\$9.84	\$9.84	\$0.00	0.0%
External Delivery Charge	\$0.01753	\$0.01753	\$0.00000	\$9.47	\$9.47	\$0.00	0.0%
Stranded Cost Charge	\$0.00009	\$0.00009	\$0.00000	\$0.05	\$0.05	\$0.00	0.0%
Storm Recovery Adj.	\$0.00178	\$0.00178	\$0.00000	\$0.96	\$0.96	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$1.78	\$1.78	\$0.00	0.0%
Default Service Charge	<u>\$0.07178</u>	<u>\$0.07130</u>	<u>(\$0.00048)</u>	<u>\$38.76</u>	<u>\$38.50</u>	<u>(\$0.26)</u>	<u>(0.3%)</u>
First 250 kWh	\$0.12342	\$0.12294	(\$0.00048)				
Excess 250 kWh	\$0.12842	\$0.12794	(\$0.00048)				
Total Bill				\$78.37	\$78.11	(\$0.26)	(0.3%)

* Based on billing period April 2012 through March 2013.

** Comparison isolates the impact of changes to the Default Service Rate only. Impacts do not include the Electricity Consumption Tax.

Unitil Energy Systems, Inc.
Average Class Bill Impacts
Due to Proposed Default Service Rate Changes Effective June 1, 2013 *

(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	763,694	480,638,599	n/a	(\$230,707)	\$68,702,701	\$68,471,995	(\$230,707)	(0.3%)
General Service	129,249	340,275,469	1,301,458	(\$163,332)	\$46,816,282	\$46,652,949	(\$163,332)	(0.3%)
Outdoor Lighting	115,819	8,988,739	n/a	(\$4,315)	\$2,451,304	\$2,446,989	(\$4,315)	(0.2%)
Total	1,008,762	829,902,807		(\$398,353)	\$117,970,287	\$117,571,933	(\$398,353)	(0.3%)

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

(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)

* Comparison isolates the impact of changes to the Default Service Rate only.

Unitil Energy Systems, Inc. Typical Bill Impacts - April 1, 2013 versus June 1, 2013 * Impacts do NOT include the Electricity Consumption Tax Impact on D Rate Customers				
Average kWh	Total Bill Using Rates 4/1/2013	Total Bill Using Rates 6/1/2013	Total Difference	% Total Difference
125	\$25.70	\$25.64	(\$0.06)	(0.2%)
250	\$41.13	\$41.01	(\$0.12)	(0.3%)
500	\$73.23	\$72.99	(\$0.24)	(0.3%)
600	\$86.07	\$85.78	(\$0.29)	(0.3%)
750	\$105.34	\$104.98	(\$0.36)	(0.3%)
1,000	\$137.44	\$136.96	(\$0.48)	(0.3%)
1,250	\$169.55	\$168.95	(\$0.60)	(0.4%)
1,500	\$201.65	\$200.93	(\$0.72)	(0.4%)
2,000	\$265.86	\$264.90	(\$0.96)	(0.4%)
3,500	\$458.49	\$456.81	(\$1.68)	(0.4%)
5,000	\$651.12	\$648.72	(\$2.40)	(0.4%)

	Rates - Effective April 1, 2013	Rates - Proposed June 1, 2013	Difference
Customer Charge	\$10.27	\$10.27	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge: First 250 kWh	\$0.02894	\$0.02894	\$0.00000
Excess 250 kWh	\$0.03394	\$0.03394	\$0.00000
External Delivery Charge	\$0.01753	\$0.01753	\$0.00000
Stranded Cost Charge	\$0.00009	\$0.00009	\$0.00000
Storm Recovery Adjustment Factor	\$0.00178	\$0.00178	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	<u>\$0.07178</u>	<u>\$0.07130</u>	<u>(\$0.00048)</u>
TOTAL First 250 kWh	\$0.12342	\$0.12294	(\$0.00048)
Excess 250 kWh	\$0.12842	\$0.12794	(\$0.00048)

* Comparison isolates the impact of changes to the Default Service Rate only.

Unitil Energy Systems, Inc.
Typical Bill Impacts - April 1, 2013 versus June 1, 2013 *
Impacts do NOT include the Electricity Consumption Tax
Impact on G2 Rate Customers

Load Factor	Average Monthly kW	Average Monthly kWh	Total Bill Using Rates 4/1/2013	Total Bill Using Rates 6/1/2013	Total Difference	% Total Difference
20%	5	730	\$133.48	\$133.13	(\$0.35)	(0.3%)
20%	10	1,460	\$250.00	\$249.30	(\$0.70)	(0.3%)
20%	15	2,190	\$366.52	\$365.47	(\$1.05)	(0.3%)
20%	25	3,650	\$599.56	\$597.80	(\$1.75)	(0.3%)
20%	50	7,300	\$1,182.15	\$1,178.65	(\$3.50)	(0.3%)
20%	75	10,950	\$1,764.75	\$1,759.49	(\$5.26)	(0.3%)
20%	100	14,600	\$2,347.35	\$2,340.34	(\$7.01)	(0.3%)
20%	150	21,900	\$3,512.54	\$3,502.03	(\$10.51)	(0.3%)
36%	5	1,314	\$188.61	\$187.98	(\$0.63)	(0.3%)
36%	10	2,628	\$360.27	\$359.01	(\$1.26)	(0.4%)
36%	15	3,942	\$531.92	\$530.03	(\$1.89)	(0.4%)
36%	25	6,570	\$875.23	\$872.08	(\$3.15)	(0.4%)
36%	50	13,140	\$1,733.51	\$1,727.20	(\$6.31)	(0.4%)
36%	75	19,710	\$2,591.78	\$2,582.32	(\$9.46)	(0.4%)
36%	100	26,280	\$3,450.05	\$3,437.44	(\$12.61)	(0.4%)
36%	150	39,420	\$5,166.60	\$5,147.68	(\$18.92)	(0.4%)
50%	5	1,825	\$236.86	\$235.98	(\$0.88)	(0.4%)
50%	10	3,650	\$456.76	\$455.00	(\$1.75)	(0.4%)
50%	15	5,475	\$676.65	\$674.03	(\$2.63)	(0.4%)
50%	25	9,125	\$1,116.45	\$1,112.07	(\$4.38)	(0.4%)
50%	50	18,250	\$2,215.94	\$2,207.18	(\$8.76)	(0.4%)
50%	75	27,375	\$3,315.43	\$3,302.29	(\$13.14)	(0.4%)
50%	100	36,500	\$4,414.93	\$4,397.41	(\$17.52)	(0.4%)
50%	150	54,750	\$6,613.91	\$6,587.63	(\$26.28)	(0.4%)

	Rates - Effective April 1, 2013	Rates - Proposed June 1, 2013	Difference
Customer Charge	\$16.96	\$16.96	\$0.00
	<u>All kW</u>	<u>All kW</u>	<u>All kW</u>
Distribution Charge	\$9.50	\$9.50	\$0.00
Stranded Cost Charge	<u>\$0.02</u>	<u>\$0.02</u>	<u>\$0.00</u>
TOTAL	\$9.52	\$9.52	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.01753	\$0.01753	\$0.00000
Stranded Cost Charge	\$0.00002	\$0.00002	\$0.00000
Storm Recovery Adj. Factor	\$0.00178	\$0.00178	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	<u>\$0.07178</u>	<u>\$0.07130</u>	<u>(\$0.00048)</u>
TOTAL	\$0.09441	\$0.09393	(\$0.00048)

* Comparison isolates the impact of changes to the Default Service Rate only.

Unitil Energy Systems, Inc. Typical Bill Impacts - April 1, 2013 versus June 1, 2013 * Impacts do NOT include the Electricity Consumption Tax Impact on G2 kWh Meter Rate Customers				
Average Monthly kWh	Total Bill Using Rates <u>4/1/2013</u>	Total Bill Using Rates <u>6/1/2013</u>	Total <u>Difference</u>	% Total <u>Difference</u>
15	\$14.71	\$14.70	(\$0.01)	(0.0%)
75	\$22.15	\$22.12	(\$0.04)	(0.2%)
150	\$31.46	\$31.39	(\$0.07)	(0.2%)
250	\$43.86	\$43.74	(\$0.12)	(0.3%)
350	\$56.27	\$56.10	(\$0.17)	(0.3%)
450	\$68.67	\$68.46	(\$0.22)	(0.3%)
550	\$81.08	\$80.81	(\$0.26)	(0.3%)
650	\$93.48	\$93.17	(\$0.31)	(0.3%)
750	\$105.89	\$105.53	(\$0.36)	(0.3%)
900	\$124.50	\$124.06	(\$0.43)	(0.3%)
	<u>Rates - Effective April 1, 2013</u>	<u>Rates - Proposed June</u>	<u>Difference</u>	
kWh Meter Customer Charge	\$12.85	\$12.85	\$0.00	
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	
Distribution Charge	\$0.02957	\$0.02957	\$0.00000	
External Delivery Charge	\$0.01753	\$0.01753	\$0.00000	
Stranded Cost Charge	\$0.00009	\$0.00009	\$0.00000	
Storm Recovery Adjustment Factor	\$0.00178	\$0.00178	\$0.00000	
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	
Default Service Charge	\$0.07178	\$0.07130	(\$0.00048)	
TOTAL	\$0.12405	\$0.12357	(\$0.00048)	
* Comparison isolates the impact of changes to the Default Service Rate only.				

Unitil Energy Systems, Inc. Typical Bill Impacts - April 1, 2013 versus June 1, 2013 * Impacts do NOT include the Electricity Consumption Tax Impact on G2 QRWH and SH Rate Customers				
Average kWh	Total Bill Using Rates 4/1/2013	Total Bill Using Rates 6/1/2013	Total Difference	% Total Difference
100	\$18.04	\$17.99	(\$0.05)	(0.3%)
200	\$30.32	\$30.22	(\$0.10)	(0.3%)
300	\$42.60	\$42.46	(\$0.14)	(0.3%)
400	\$54.88	\$54.69	(\$0.19)	(0.3%)
500	\$67.16	\$66.92	(\$0.24)	(0.4%)
750	\$97.86	\$97.50	(\$0.36)	(0.4%)
1,000	\$128.56	\$128.08	(\$0.48)	(0.4%)
1,500	\$189.96	\$189.24	(\$0.72)	(0.4%)
2,000	\$251.36	\$250.40	(\$0.96)	(0.4%)
2,500	\$312.76	\$311.56	(\$1.20)	(0.4%)
	Rates - Effective April 1, 2013	Rates - Proposed June 1, 2013	Difference	
Customer Charge	\$5.76	\$5.76	\$0.00	
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	
Distribution Charge	\$0.02832	\$0.02832	\$0.00000	
External Delivery Charge	\$0.01753	\$0.01753	\$0.00000	
Stranded Cost Charge	\$0.00009	\$0.00009	\$0.00000	
Storm Recovery Adjustment Factor	\$0.00178	\$0.00178	\$0.00000	
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	
Default Service Charge	<u>\$0.07178</u>	<u>\$0.07130</u>	<u>(\$0.00048)</u>	
TOTAL	\$0.12280	\$0.12232	(\$0.00048)	
* Comparison isolates the impact of changes to the Default Service Rate only.				

Util Energy Systems, Inc. Typical Bill Impacts - April 1, 2013 versus June 1, 2013 * Impacts do NOT include the Electricity Consumption Tax Impact on OL Rate Customers **								
	Nominal Watts	Lumens	Type	Average Monthly kWh	Total Bill Using Rates 4/1/2013	Total Bill Using Rates 6/1/2013	Total Difference	% Total Difference
<u>Mercury Vapor:</u>								
1	100	3,500	ST	40	\$14.17	\$14.15	(\$0.02)	(0.1%)
2	175	7,000	ST	67	\$18.91	\$18.88	(\$0.03)	(0.2%)
3	250	11,000	ST	95	\$23.42	\$23.37	(\$0.05)	(0.2%)
4	400	20,000	ST	154	\$32.01	\$31.94	(\$0.07)	(0.2%)
5	1,000	60,000	ST	388	\$72.65	\$72.46	(\$0.19)	(0.3%)
6	250	11,000	FL	95	\$24.45	\$24.40	(\$0.05)	(0.2%)
7	400	20,000	FL	154	\$33.33	\$33.26	(\$0.07)	(0.2%)
8	1,000	60,000	FL	388	\$68.67	\$68.48	(\$0.19)	(0.3%)
9	100	3,500	PB	40	\$14.29	\$14.27	(\$0.02)	(0.1%)
10	175	7,000	PB	67	\$18.13	\$18.10	(\$0.03)	(0.2%)
<u>High Pressure Sodium:</u>								
11	50	4,000	ST	21	\$12.59	\$12.58	(\$0.01)	(0.1%)
12	100	9,500	ST	43	\$16.17	\$16.15	(\$0.02)	(0.1%)
13	150	16,000	ST	60	\$17.83	\$17.80	(\$0.03)	(0.2%)
14	250	30,000	ST	101	\$25.12	\$25.07	(\$0.05)	(0.2%)
15	400	50,000	ST	161	\$35.20	\$35.12	(\$0.08)	(0.2%)
16	1,000	140,000	ST	398	\$73.13	\$72.94	(\$0.19)	(0.3%)
17	150	16,000	FL	60	\$19.90	\$19.87	(\$0.03)	(0.1%)
18	250	30,000	FL	101	\$26.56	\$26.51	(\$0.05)	(0.2%)
19	400	50,000	FL	161	\$34.73	\$34.65	(\$0.08)	(0.2%)
20	1,000	140,000	FL	398	\$73.45	\$73.26	(\$0.19)	(0.3%)
21	50	4,000	PB	21	\$11.69	\$11.68	(\$0.01)	(0.1%)
22	100	95,000	PB	43	\$15.13	\$15.11	(\$0.02)	(0.1%)
<u>Metal Halide:</u>								
23	175	8,800	ST	66	\$22.50	\$22.46	(\$0.03)	(0.1%)
24	250	13,500	ST	92	\$26.50	\$26.46	(\$0.04)	(0.2%)
25	400	23,500	ST	148	\$32.49	\$32.42	(\$0.07)	(0.2%)
26	175	8,800	FL	66	\$25.24	\$25.20	(\$0.03)	(0.1%)
27	250	13,500	FL	92	\$29.31	\$29.27	(\$0.04)	(0.2%)
28	400	23,500	FL	148	\$34.64	\$34.57	(\$0.07)	(0.2%)
29	175	8,800	PB	66	\$21.37	\$21.33	(\$0.03)	(0.1%)
30	250	13,500	PB	92	\$24.86	\$24.82	(\$0.04)	(0.2%)
31	400	23,500	PB	148	\$31.36	\$31.29	(\$0.07)	(0.2%)
Luminaire Charges For Year Round Service:								
Rates - Effective April 1, 2013								
		<u>Mercury Vapor Rate/Mo.</u>		<u>Sodium Vapor Rate/Mo.</u>		<u>Metal Halide Rate/Mo.</u>		
Customer Charge	\$0.00	1	\$10.39	11	\$10.61	23	\$16.26	
		2	\$12.58	12	\$12.11	24	\$17.81	
	<u>All kWh</u>	3	\$14.44	13	\$12.16	25	\$18.51	
Distribution Charge	\$0.00000	4	\$17.46	14	\$15.58	26	\$19.00	
External Delivery Charge	\$0.01753	5	\$35.99	15	\$19.99	27	\$20.62	
Stranded Cost Charge	\$0.00009	6	\$15.47	16	\$35.53	28	\$20.66	
Storm Recovery Adj. Factor	\$0.00178	7	\$18.78	17	\$14.23	29	\$15.13	
System Benefits Charge	\$0.00330	8	\$32.01	18	\$17.02	30	\$16.17	
Default Service Charge	<u>\$0.07178</u>	9	\$10.51	19	\$19.52	31	\$17.38	
TOTAL	\$0.09448	10	\$11.80	20	\$35.85			
				21	\$9.71			
				22	\$11.07			
Rates - Proposed June 1, 2013								
		<u>Mercury Vapor Rate/Mo.</u>		<u>Sodium Vapor Rate/Mo.</u>		<u>Metal Halide Rate/Mo.</u>		
Customer Charge	\$0.00	1	\$10.39	11	\$10.61	23	\$16.26	
		2	\$12.58	12	\$12.11	24	\$17.81	
	<u>All kWh</u>	3	\$14.44	13	\$12.16	25	\$18.51	
Distribution Charge	\$0.00000	4	\$17.46	14	\$15.58	26	\$19.00	
External Delivery Charge	\$0.01753	5	\$35.99	15	\$19.99	27	\$20.62	
Stranded Cost Charge	\$0.00009	6	\$15.47	16	\$35.53	28	\$20.66	
Storm Recovery Adj. Factor	\$0.00178	7	\$18.78	17	\$14.23	29	\$15.13	
System Benefits Charge	\$0.00330	8	\$32.01	18	\$17.02	30	\$16.17	
Default Service Charge	<u>\$0.07130</u>	9	\$10.51	19	\$19.52	31	\$17.38	
TOTAL	\$0.09400	10	\$11.80	20	\$35.85			
				21	\$9.71			
				22	\$11.07			
	<u>Difference</u>	<u>Mercury Vapor-Difference</u>		<u>Sodium Vapor-Difference</u>		<u>Metal Halide-Difference</u>		
Customer Charge	\$0.00	1	\$0.00	11	\$0.00	23	\$0.00	
		2	\$0.00	12	\$0.00	24	\$0.00	
	<u>All kWh</u>	3	\$0.00	13	\$0.00	25	\$0.00	
Distribution Charge	\$0.00000	4	\$0.00	14	\$0.00	26	\$0.00	
External Delivery Charge	\$0.00000	5	\$0.00	15	\$0.00	27	\$0.00	
Stranded Cost Charge	\$0.00000	6	\$0.00	16	\$0.00	28	\$0.00	
Storm Recovery Adj. Factor	\$0.00000	7	\$0.00	17	\$0.00	29	\$0.00	
System Benefits Charge	\$0.00000	8	\$0.00	18	\$0.00	30	\$0.00	
Default Service Charge	<u>(\$0.00048)</u>	9	\$0.00	19	\$0.00	31	\$0.00	
TOTAL	(\$0.00048)	10	\$0.00	20	\$0.00			
				21	\$0.00			
				22	\$0.00			
* Comparison isolates the impact of changes to the Default Service Rate only.								
** Luminaire charges based on All-Night Service option.								