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|--------------------------------|-----------|
| ORIGINAL | |
| N.H.P.U.C. Case No. | DE 14-063 |
| Exhibit No. | # 2A |
| Witness | Panel 1 |
| DO NOT REMOVE FROM FILE | |

**Unitil Energy Systems, Inc.
Rate Design Calculations**

Schedule 3 - Revised with OCA SRP Recommendation
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| Rate Design Calculations | | Storm Resiliency Program Removed | | | Storm Resiliency Program Added* | | | |
|---|-------------|----------------------------------|-------------------------------|-------------------|---------------------------------|-------------------------------|---------------------------------|-------------------|
| | | (3) | (4) | (5) | (6) | (7) | (8) | |
| | | Step 3 Adjustment Rates | Step 4 Adjustment Rates | Step 4 Revenue | Percent Change | Step 4 Adjustment Rates | Step 4 Adjustment Revenue | Percent Change |
| Billing Units | May 1, 2013 | May 1, 2014 no SRP | May 1, 2014 no SRP | vs 2013 | May 1, 2014 with SRP | May 1, 2014 with SRP | vs 2014 | |
| Residential - D | | | | | | | | |
| Test Year Consumers | 763,694 | \$10.27 | \$10.27 | \$7,843,138 | | \$10.27 | \$7,843,138 | |
| First 250 kWh | 172,809,013 | \$0.03239 | \$0.03253 | \$5,621,149 | | \$0.03404 | \$5,883,164 | |
| Excess kWh | 307,829,586 | \$0.03739 | \$0.03753 | \$11,552,259 | | \$0.03904 | \$12,018,995 | |
| Total Design Revenue | | | | \$25,016,545 | 0.27% | | \$25,745,297 | 2.91% |
| Small General Service - G2 kWh | | | | | | | | |
| Test Year Consumers | 6,691 | \$13.52 | \$13.55 | \$90,641 | | \$13.94 | \$93,282 | |
| Annual kWh | 774,710 | \$0.03114 | \$0.03120 | \$24,174 | | \$0.03211 | \$24,878 | |
| Total Design Revenue | | | | \$114,815 | 0.20% | | \$118,160 | 2.91% |
| Small General Service - G2 QR WH / SH | | | | | | | | |
| Test Year Consumers | 3,831 | \$6.06 | \$6.07 | \$23,262 | | \$6.25 | \$23,940 | |
| Annual kWh | 6,204,726 | \$0.02980 | \$0.02986 | \$185,293 | | \$0.03073 | \$190,691 | |
| Total Design Revenue | | | | \$208,555 | 0.20% | | \$214,631 | 2.91% |
| Small General Service - G2 Demand | | | | | | | | |
| Test Year Consumers | 118,727 | \$17.85 | \$17.89 | \$2,123,456 | | \$18.41 | \$2,185,758 | |
| Demand kW | 1,301,458 | \$10.00 | \$10.01 | \$13,034,016 | | \$10.31 | \$13,412,686 | |
| Annual kWh | 333,296,033 | \$0.00000 | \$0.00000 | \$0 | | \$0.00000 | \$0 | |
| Total Design Revenue | | | | \$15,157,472 | 0.20% | | \$15,598,444 | 2.91% |
| G2 Demand - kW Transformer Ownership Discount | | | | | | | | |
| Test Year kW | 50,700 | (\$0.39) | (\$0.39) | -\$19,773 | | (\$0.39) | -\$19,773 | |
| Total Design Revenue | | | | -\$19,773 | 0.00% | | -\$19,773 | 0.00% |
| Subtotal G2 Demand inc. Transformer Ownership Discount | | | | | | | | |
| Total Design Revenue | | | | \$15,137,699 | 0.20% | | \$15,578,671 | 2.91% |
| Large General Service - G1 | | | | | | | | |
| Test Year Consumers Secondary | 1,382 | \$94.22 | \$94.41 | \$130,469 | | \$97.16 | \$134,275 | |
| Test Year Consumers Primary | 432 | \$55.84 | \$55.95 | \$24,171 | | \$57.58 | \$24,875 | |
| Demand kVA | 989,158 | \$6.75 | \$6.76 | \$6,688,009 | | \$6.95 | \$6,878,141 | |
| Annual kWh | 347,650,754 | \$0.00000 | \$0.00000 | \$0 | | \$0.00000 | \$0 | |
| Total Design Revenue | | | | \$6,842,648 | 0.19% | | \$7,037,291 | 2.84% |
| G1 - kVA Transformer Ownership Discount | | | | | | | | |
| Test Year kVA | 412,729 | (\$0.39) | (\$0.39) | -\$160,964 | | (\$0.39) | -\$160,964 | |
| Total Design Revenue | | | | -\$160,964 | 0.00% | | -\$160,964 | 0.00% |
| Subtotal G1 inc. Transformer Ownership Discount | | | | | | | | |
| Total Design Revenue | | | | \$6,681,684 | 0.20% | | \$6,876,327 | 2.91% |

Schedule 3 - Revised with OCA SRP Recommendation
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| Rate Design Calculations | | | Storm Resiliency Program Removed | | | Storm Resiliency Program Added* | | |
|---|---------------|--|--|--|------------------------------|--|--|------------------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| | | Step 3 Adjustment Rates May 1, 2013 | Step 4 Adjustment Rates May 1, 2014 no SRP | Step 4 Adjustment Revenue May 1, 2014 no SRP | Percent Change vs 2013 | Step 4 Adjustment Rates May 1, 2014 with SRP | Step 4 Adjustment Revenue May 1, 2014 with SRP | Percent Change vs 2014 |
| | Billing Units | | | | | | | |
| Outdoor Lighting - OL | | | | | | | | |
| Delivery charge - Annual kWh | 8,988,739 | \$0.00000 | \$0.00000 | \$0 | | \$0.00000 | \$0 | |
| Fixture revenue | | | | | | | | |
| 100W Mercury Vapor Street | 21,269 | \$10.94 | \$10.96 | \$233,092 | | \$11.28 | \$239,882 | |
| 175W Mercury Vapor Street | 1,155 | \$13.24 | \$13.27 | \$15,325 | | \$13.65 | \$15,771 | |
| 250W Mercury Vapor Street | 1,415 | \$15.20 | \$15.23 | \$21,551 | | \$15.67 | \$22,178 | |
| 400W Mercury Vapor Street | 3,578 | \$18.37 | \$18.41 | \$65,858 | | \$18.94 | \$67,776 | |
| 1000W Mercury Vapor Street | 60 | \$37.88 | \$37.95 | \$2,277 | | \$39.06 | \$2,343 | |
| 250W Mercury Vapor Flood | 1,085 | \$16.28 | \$16.31 | \$17,701 | | \$16.79 | \$18,217 | |
| 400W Mercury Vapor Flood | 2,344 | \$19.77 | \$19.80 | \$46,422 | | \$20.38 | \$47,774 | |
| 1000W Mercury Vapor Flood | 783 | \$33.69 | \$33.76 | \$26,431 | | \$34.74 | \$27,201 | |
| 100W Mercury Vapor Power Bracket | 6,406 | \$11.06 | \$11.08 | \$70,969 | | \$11.40 | \$73,036 | |
| 175W Mercury Vapor Power Bracket | 1,072 | \$12.42 | \$12.44 | \$13,340 | | \$12.81 | \$13,729 | |
| 50W Sodium Vapor Street | 37,978 | \$11.16 | \$11.19 | \$424,855 | | \$11.51 | \$437,231 | |
| 100W Sodium Vapor Street | 1,067 | \$12.74 | \$12.77 | \$13,625 | | \$13.14 | \$14,022 | |
| 150W Sodium Vapor Street | 4,510 | \$12.80 | \$12.82 | \$57,835 | | \$13.20 | \$59,520 | |
| 250W Sodium Vapor Street | 11,866 | \$16.40 | \$16.43 | \$194,999 | | \$16.91 | \$200,679 | |
| 400W Sodium Vapor Street | 3,084 | \$21.04 | \$21.08 | \$65,022 | | \$21.70 | \$66,916 | |
| 1000W Sodium Vapor Street | 1,685 | \$37.39 | \$37.46 | \$63,125 | | \$38.55 | \$64,964 | |
| 150W Sodium Vapor Flood | 2,834 | \$14.97 | \$15.00 | \$42,517 | | \$15.44 | \$43,756 | |
| 250W Sodium Vapor Flood | 3,397 | \$17.92 | \$17.95 | \$60,980 | | \$18.47 | \$62,756 | |
| 400W Sodium Vapor Flood | 4,910 | \$20.54 | \$20.59 | \$101,073 | | \$21.18 | \$104,017 | |
| 1000W Sodium Vapor Flood | 3,519 | \$37.72 | \$37.80 | \$133,015 | | \$38.90 | \$136,890 | |
| 50W Sodium Vapor Power Bracket | 1,153 | \$10.22 | \$10.24 | \$11,811 | | \$10.54 | \$12,155 | |
| 100W Sodium Vapor Power Bracket | 649 | \$11.65 | \$11.67 | \$7,577 | | \$12.01 | \$7,798 | |
| 175W Metal Halide Street | 0 | \$17.12 | \$17.15 | \$0 | | \$17.65 | \$0 | |
| 250W Metal Halide Street | 0 | \$18.74 | \$18.77 | \$0 | | \$19.32 | \$0 | |
| 400W Metal Halide Street | 0 | \$19.48 | \$19.52 | \$0 | | \$20.09 | \$0 | |
| 175W Metal Halide Flood | 0 | \$19.99 | \$20.03 | \$0 | | \$20.62 | \$0 | |
| 250W Metal Halide Flood | 0 | \$21.70 | \$21.75 | \$0 | | \$22.38 | \$0 | |
| 400W Metal Halide Flood | 0 | \$21.75 | \$21.79 | \$0 | | \$22.42 | \$0 | |
| 175W Metal Halide Power Bracket | 0 | \$15.93 | \$15.96 | \$0 | | \$16.42 | \$0 | |
| 250W Metal Halide Power Bracket | 0 | \$17.02 | \$17.05 | \$0 | | \$17.55 | \$0 | |
| 400W Metal Halide Power Bracket | 0 | \$18.29 | \$18.33 | \$0 | | \$18.86 | \$0 | |
| Total Design Revenue | | | | \$1,689,398 | 0.20% | | \$1,738,611 | 2.91% |
| Total Design Revenue | | | | \$48,848,696 | | | \$50,271,696 | |
| Total Billed kWh | 1,177,553,561 | | | | | | | |
| Total Billed kW/kVA | 2,290,616 | | | | | | | |
| Step Adjustments | | | | \$114,194 | | | \$1,423,000 | |
| Overall Percentage Change versus 2013 | | | | 0.23% | | | 2.91% | |
| Residential Step Adjustment Percentage Increase over prior year (115% of overall for non-SRP, 100% for SRP) | | | | 0.27% | | | 2.91% | |
| Non-residential Step Adjustment Percentage Increase | | | | 0.20% | | | 2.91% | |