

UNITIL ENERGY SYSTEMS, INC.
CALCULATION OF THE STRANDED COST CHARGE
Effective August 1, 2014

Uniform per kWh Charge

1. (Over)/under Recovery - Beginning Balance August 1, 2014	(\$13,063)	Page 3 of 6
2. Estimated Total Costs (August 2014 - July 2015)	\$237,400	Page 3 of 6
3. Estimated Interest (August 2014 - July 2015)	<u>(\$370)</u>	Page 3 of 6
4. Costs to be Recovered (L.1 + L.2 + L.3)	\$223,966	
5. Estimated Calendar Month Deliveries in kWh (August 2014 - July 2015) (1)	<u>1,228,899,343</u>	
6. Stranded Cost Charge (\$/kWh) (L.4 / L.5)	\$0.00018	

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)	\$0.00018
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Class G2 (2)

8. Estimated G2 Demand Revenue (August 2014 - July 2015)	\$50,217
9. Estimated G2 Deliveries in kW (August 2014 - July 2015)	<u>1,369,352</u>
10. Stranded Cost Charge (\$/kW) (L. 8 / L. 9)	\$0.04

11. G2 Energy Revenue (August 2014 - July 2015)	\$12,849
12. Estimated G2 Calendar Month Deliveries in kWh (August 2014 - July 2015) (1)	<u>350,363,934</u>
13. Stranded Cost Charge (\$/kWh) (L.11 / L.12)	\$0.00004

Class G1 (2)

14. Estimated G1 Demand Revenue (August 2014 - July 2015)	\$47,306
15. Estimated G1 Deliveries in kVA (August 2014 - July 2015)	<u>1,028,958</u>
16. Stranded Cost Charge (\$/kVA) (L. 14 / L. 15)	\$0.05

17. G1 Energy Revenue (August 2014 - July 2015)	\$16,228
18. Estimated G1 Calendar Month Deliveries in kWh (August 2014 - July 2015) (1)	<u>352,965,191</u>
19. Stranded Cost Charge (\$/kWh) (L.17 / L.18)	\$0.00005

(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 2014-Jul 2015 Billed kWh 1,230,948,253	Aug 2014-Jul 2015 Billed kWh 350,278,855	Aug 2014-Jul 2015 Billed kWh 352,611,565
- July 2014 Unbilled kWh (60,723,144)	- July 2014 Unbilled kWh (16,417,396)	- July 2014 Unbilled kWh (15,412,553)
+ July 2015 Unbilled kWh <u>58,674,234</u>	+ July 2015 Unbilled kWh <u>16,502,475</u>	+ July 2015 Unbilled kWh <u>15,766,179</u>
Calendar Month Deliveries 1,228,899,343	Calendar Month Deliveries 350,363,934	Calendar Month Deliveries 352,965,191

(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 14 - Jul 15)	Current Rates	Revenue under current rates	% of Total	Revenue at Proposed Rates
G2 kW	1,369,352	\$0.06	\$82,161	80%	\$50,217
G2 kWh	350,363,934	\$0.00006	<u>\$21,022</u>	20%	<u>\$12,849</u>
Total			\$103,183	100%	\$63,066
G1 kVA	1,028,958	\$0.07	\$72,027	74%	\$47,306
G1 kWh	352,965,191	\$0.00007	<u>\$24,708</u>	26%	<u>\$16,228</u>
Total			\$96,735	100%	\$63,534

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

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Beginning	Total Costs	Total Revenue	Ending Balance	Average	Interest Rate	Number of	Computed	Ending
		Balance			Before Interest	Monthly		Days / Month	Interest	Balance with
					(a + b - c)	Balance ((a+d)				Interest
						/ 2)				(d + h)
Aug-12	Actual	(\$65,193)	\$14,923	\$5,075	(\$55,346)	(\$60,269)	3.25%	31	(\$166)	(\$55,512)
Sep-12	Actual	(\$55,512)	\$20,869	\$9,366	(\$44,009)	(\$49,760)	3.25%	30	(\$133)	(\$44,141)
Oct-12	Actual	(\$44,141)	\$13,232	\$8,307	(\$39,216)	(\$41,679)	3.25%	31	(\$115)	(\$39,331)
Nov-12	Actual	(\$39,331)	\$13,064	\$8,063	(\$34,329)	(\$36,830)	3.25%	30	(\$98)	(\$34,427)
Dec-12	Actual	(\$34,427)	\$14,136	\$9,083	(\$29,374)	(\$31,901)	3.25%	31	(\$88)	(\$29,462)
Jan-13	Actual	(\$29,462)	\$40,443	\$9,762	\$1,219	(\$14,122)	3.25%	31	(\$39)	\$1,180
Feb-13	Actual	\$1,180	\$43,976	\$8,911	\$36,245	\$18,712	3.25%	28	\$47	\$36,292
Mar-13	Actual	\$36,292	\$21,184	\$8,764	\$48,712	\$42,502	3.25%	31	\$117	\$48,829
Apr-13	Actual	\$48,829	\$21,559	\$7,827	\$62,561	\$55,695	3.25%	30	\$149	\$62,710
May-13	Actual	\$62,710	\$19,568	\$7,773	\$74,505	\$68,607	3.25%	31	\$189	\$74,694
Jun-13	Actual	\$74,694	\$15,497	\$9,675	\$80,516	\$77,605	3.25%	30	\$207	\$80,724
Jul-13	Actual	\$80,724	<u>\$19,852</u>	<u>\$10,478</u>	\$90,097	\$85,410	3.25%	31	<u>\$236</u>	\$90,333

Total Aug-12 to Jul-13

\$258,303 \$103,084 \$307

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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Beginning	Total Costs	Total Revenue	Ending Balance	Average	Interest Rate	Number of	Computed	Ending
		Balance			Before Interest	Monthly		Days / Month	Interest	Balance with
					(a + b - c)	Balance ((a+d)				Interest
						/ 2)				(d + h)
Aug-13	Actual	\$90,333	\$18,077	\$23,192	\$85,217	\$87,775	3.25%	31	\$242	\$85,460
Sep-13	Actual	\$85,460	\$12,938	\$29,417	\$68,980	\$77,220	3.25%	30	\$206	\$69,187
Oct-13	Actual	\$69,187	\$21,327	\$26,304	\$64,210	\$66,698	3.25%	31	\$184	\$64,394
Nov-13	Actual	\$64,394	\$19,647	\$26,033	\$58,008	\$61,201	3.25%	30	\$163	\$58,172
Dec-13	Actual	\$58,172	\$20,462	\$29,403	\$49,230	\$53,701	3.25%	31	\$148	\$49,378
Jan-14	Actual	\$49,378	\$22,925	\$33,151	\$39,153	\$44,265	3.25%	31	\$122	\$39,275
Feb-14	Actual	\$39,275	(\$2,950)	\$28,064	\$8,261	\$23,768	3.25%	28	\$59	\$8,320
Mar-14	Actual	\$8,320	\$36,370	\$29,636	\$15,054	\$11,687	3.25%	31	\$32	\$15,086
Apr-14	Actual	\$15,086	\$21,651	\$24,157	\$12,580	\$13,833	3.25%	30	\$37	\$12,617
May-14	Estimate	\$12,617	\$19,783	\$23,838	\$8,562	\$10,590	3.25%	31	\$29	\$8,591
Jun-14	Estimate	\$8,591	\$19,783	\$29,098	(\$723)	\$3,934	3.25%	30	\$11	(\$713)
Jul-14	Estimate	(\$713)	<u>\$19,783</u>	<u>\$32,115</u>	(\$13,044)	(\$6,879)	3.25%	31	<u>(\$19)</u>	(\$13,063)

Total Aug-13 to Jul-14

\$229,797 \$334,409 \$1,216

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

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
		Beginning	Total Costs	Total Revenue	Ending	Average	Interest Rate	Number of	Computed	Ending	
		Balance			Balance Before	Monthly		Days /	Interest	Balance with	
					Interest	Balance ((a+d)		Month		Interest	
					(a + b - c)	/ 2)				(d + h)	
	Aug-14	Estimate	(\$13,063)	\$19,783	\$22,283	(\$15,563)	(\$14,313)	3.25%	31	(\$40)	(\$15,602)
	Sep-14	Estimate	(\$15,602)	\$19,783	\$19,598	(\$15,417)	(\$15,510)	3.25%	30	(\$41)	(\$15,458)
	Oct-14	Estimate	(\$15,458)	\$19,783	\$18,083	(\$13,758)	(\$14,608)	3.25%	31	(\$40)	(\$13,798)
	Nov-14	Estimate	(\$13,798)	\$19,783	\$18,126	(\$12,141)	(\$12,970)	3.25%	30	(\$35)	(\$12,176)
	Dec-14	Estimate	(\$12,176)	\$19,783	\$19,523	(\$11,915)	(\$12,046)	3.25%	31	(\$33)	(\$11,949)
	Jan-15	Estimate	(\$11,949)	\$19,783	\$20,687	(\$12,852)	(\$12,400)	3.25%	31	(\$34)	(\$12,886)
	Feb-15	Estimate	(\$12,886)	\$19,783	\$18,876	(\$11,979)	(\$12,433)	3.25%	28	(\$31)	(\$12,010)
	Mar-15	Estimate	(\$12,010)	\$19,783	\$18,641	(\$10,868)	(\$11,439)	3.25%	31	(\$32)	(\$10,900)
	Apr-15	Estimate	(\$10,900)	\$19,783	\$17,609	(\$8,725)	(\$9,812)	3.25%	30	(\$26)	(\$8,751)
	May-15	Estimate	(\$8,751)	\$19,783	\$17,281	(\$6,249)	(\$7,500)	3.25%	31	(\$21)	(\$6,270)
	Jun-15	Estimate	(\$6,270)	\$19,783	\$19,887	(\$6,373)	(\$6,322)	3.25%	30	(\$17)	(\$6,390)
	Jul-15	Estimate	(\$6,390)	\$19,783	\$21,884	(\$8,491)	(\$7,441)	3.25%	31	(\$21)	(\$8,512)
	Total Aug-14 to Jul-15		\$237,400	\$232,478						(\$370)	

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		(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 (1)	Unbilled Factor (2)	Unbilled kWh (a * b)	Proposed SCC	Unbilled 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 (1)	Total Revenue (e + j + o + p + q)
Aug-12	Actual	51,099,158	43.48%	22,219,145	\$0.00009	\$2,000	33,118,744	47.08%	15,593,424	\$0.00002	\$312	30,099,962	53.87%	16,215,333	\$0.00002	\$324	\$1,350	\$1,089	\$5,075
Sep-12	Actual	46,743,421	42.17%	19,713,188	\$0.00009	\$1,774	32,181,226	43.40%	13,967,900	\$0.00002	\$279	31,910,610	48.59%	15,505,641	\$0.00002	\$310	\$1,350	\$9,638	\$9,366
Oct-12	Actual	35,161,302	58.12%	20,434,515	\$0.00009	\$1,839	26,390,930	57.39%	15,145,731	\$0.00002	\$303	29,120,861	57.21%	16,660,397	\$0.00002	\$333	(\$2,364)	\$8,195	\$8,307
Nov-12	Actual	36,443,300	59.00%	21,500,914	\$0.00009	\$1,935	25,382,858	54.25%	13,770,487	\$0.00002	\$275	28,278,941	52.53%	14,855,213	\$0.00002	\$297	(\$2,475)	\$8,030	\$8,063
Dec-12	Actual	46,044,785	51.35%	23,641,751	\$0.00009	\$2,128	28,473,756	49.89%	14,206,449	\$0.00002	\$284	28,958,170	49.28%	14,271,912	\$0.00002	\$285	(\$2,508)	\$8,893	\$9,083
Jan-13	Actual	52,145,959	51.21%	26,703,122	\$0.00009	\$2,403	28,594,678	49.62%	14,189,419	\$0.00002	\$284	28,562,248	48.76%	13,926,230	\$0.00002	\$279	(\$2,697)	\$9,494	\$9,762
Feb-13	Actual	49,545,622	45.07%	22,332,256	\$0.00009	\$2,010	29,266,416	46.78%	13,691,505	\$0.00002	\$274	29,591,234	47.61%	14,087,717	\$0.00002	\$282	(\$2,966)	\$9,311	\$8,911
Mar-13	Actual	41,906,480	60.49%	25,350,887	\$0.00009	\$2,282	25,837,822	61.12%	15,791,322	\$0.00002	\$316	26,240,491	61.12%	16,037,422	\$0.00002	\$321	(\$2,565)	\$8,411	\$8,764
Apr-13	Actual	40,059,537	51.12%	20,480,115	\$0.00009	\$1,843	26,182,747	57.55%	15,067,772	\$0.00002	\$301	27,384,446	57.55%	15,759,332	\$0.00002	\$315	(\$2,918)	\$8,285	\$7,827
May-13	Actual	35,159,776	52.59%	18,489,513	\$0.00009	\$1,664	26,436,720	53.95%	14,262,380	\$0.00002	\$285	28,119,718	53.95%	15,170,343	\$0.00002	\$303	(\$2,460)	\$7,980	\$7,773
Jun-13	Actual	40,326,094	62.28%	25,115,072	\$0.00009	\$2,260	29,323,490	52.12%	15,284,293	\$0.00002	\$306	31,102,673	52.12%	16,211,657	\$0.00002	\$324	(\$2,253)	\$9,037	\$9,675
Jul-13	Actual	48,641,434	61.99%	30,154,725	\$0.00009	\$2,714	31,172,712	56.73%	17,684,009	\$0.00002	\$354	31,603,635	56.73%	17,928,467	\$0.00002	\$359	(\$2,890)	\$9,943	\$10,478
Total Aug-12 to Jul-13		523,276,869		276,135,203		\$24,852	342,362,099		178,654,691		\$3,573	350,972,989		186,629,664		\$3,733	(\$27,381)	\$98,307	\$103,084

		(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 (1)	Unbilled Factor (2)	Unbilled kWh (a * b)	Proposed SCC	Unbilled 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 (1)	Total Revenue (e + j + o + p + q)
Aug-13	Actual	52,697,052	44.39%	23,391,323	\$0.00027	\$6,316	34,045,099	50.00%	17,022,549	\$0.00006	\$1,021	33,762,021	50.00%	16,881,011	\$0.00007	\$1,182	(\$3,426)	\$18,100	\$23,192
Sep-13	Actual	47,111,600	40.03%	18,857,545	\$0.00027	\$5,092	33,149,935	47.02%	15,587,744	\$0.00006	\$935	33,009,593	47.02%	15,521,752	\$0.00007	\$1,087	(\$8,519)	\$30,823	\$29,417
Oct-13	Actual	33,538,853	64.41%	21,602,411	\$0.00027	\$5,833	25,364,704	62.95%	15,966,376	\$0.00006	\$958	27,500,151	62.95%	17,310,581	\$0.00007	\$1,212	(\$7,113)	\$25,415	\$26,304
Nov-13	Actual	39,479,129	53.83%	21,249,891	\$0.00027	\$5,737	27,290,615	47.50%	12,962,610	\$0.00006	\$778	28,649,347	47.50%	13,607,986	\$0.00007	\$953	(\$8,002)	\$26,567	\$26,033
Dec-13	Actual	45,049,838	58.90%	26,533,684	\$0.00027	\$7,164	27,194,423	54.52%	14,825,848	\$0.00006	\$890	27,404,729	54.52%	14,940,502	\$0.00007	\$1,046	(\$7,468)	\$27,772	\$29,403
Jan-14	Actual	56,256,320	58.84%	33,101,625	\$0.00027	\$8,937	30,706,485	58.93%	18,094,722	\$0.00006	\$1,086	27,753,940	58.93%	16,354,846	\$0.00007	\$1,145	(\$9,099)	\$31,082	\$33,151
Feb-14	Actual	51,336,977	52.78%	27,097,740	\$0.00027	\$7,316	30,383,100	52.20%	15,860,608	\$0.00006	\$952	28,825,385	52.20%	15,047,449	\$0.00007	\$1,053	(\$11,168)	\$29,911	\$28,064
Mar-14	Actual	46,339,415	66.08%	30,620,968	\$0.00027	\$8,268	28,498,745	71.44%	20,360,413	\$0.00006	\$1,222	26,564,271	71.44%	18,978,363	\$0.00007	\$1,328	(\$9,321)	\$28,140	\$29,636
Apr-14	Actual	40,530,383	56.55%	22,918,107	\$0.00027	\$6,188	26,897,096	62.23%	16,737,196	\$0.00006	\$1,004	27,459,377	62.23%	17,087,085	\$0.00007	\$1,196	(\$10,818)	\$26,587	\$24,157
May-14	Estimate	35,792,512	51.25%	18,345,021	\$0.00027	\$4,953	26,405,353	51.08%	13,486,676	\$0.00006	\$809	27,754,007	51.08%	14,175,508	\$0.00007	\$992	(\$8,388)	\$25,472	\$23,838
Jun-14	Estimate	37,465,391	62.77%	23,515,627	\$0.00027	\$6,349	27,812,410	49.71%	13,824,363	\$0.00006	\$829	30,810,373	49.71%	15,314,523	\$0.00007	\$1,072	(\$6,755)	\$27,602	\$29,098
Jul-14	Estimate	45,888,473	63.16%	28,981,635	\$0.00027	\$7,825	32,856,262	49.97%	16,417,396	\$0.00006	\$985	30,845,262	49.97%	15,412,553	\$0.00007	\$1,079	(\$8,251)	\$30,477	\$32,115
Total Aug-13 to Jul-14		531,485,945		296,215,576		\$79,978	350,604,226		191,146,500		\$11,469	350,338,456		190,632,158		\$13,344	(\$98,328)	\$327,946	\$334,409

		(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 (1)	Unbilled Factor (2)	Unbilled kWh (a * b)	Proposed SCC	Unbilled 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 (1)	Total Revenue (e + j + o + p + q)
Aug-14	Estimate	55,238,035	47.68%	26,336,585	\$0.00018	\$4,741	34,426,290	49.36%	16,992,751	\$0.00004	\$680	33,419,489	49.36%	16,495,796	\$0.00005	\$825	(\$9,889)	\$25,926	\$22,283
Sep-14	Estimate	45,566,562	44.78%	20,406,332	\$0.00018	\$3,673	31,485,456	49.75%	15,665,156	\$0.00004	\$627	33,042,466	49.75%	16,439,825	\$0.00005	\$822	(\$6,245)	\$20,721	\$19,598
Oct-14	Estimate	36,068,276	61.05%	22,020,157	\$0.00018	\$3,964	26,609,790	54.56%	14,518,378	\$0.00004	\$581	27,688,721	54.56%	15,107,046	\$0.00005	\$755	(\$5,122)	\$17,905	\$18,083
Nov-14	Estimate	37,235,154	65.84%	24,515,384	\$0.00018	\$4,413	25,349,541	54.88%	13,910,862	\$0.00004	\$556	28,820,341	54.88%	15,815,504	\$0.00005	\$791	(\$5,300)	\$17,666	\$18,126
Dec-14	Estimate	45,464,594	60.29%	27,410,805	\$0.00018	\$4,934	28,239,468	50.56%	14,277,008	\$0.00004	\$571	27,611,902	50.56%	13,959,730	\$0.00005	\$698	(\$7,760)	\$19,080	\$19,523
Jan-15	Estimate	53,550,917	51.52%	27,589,765	\$0.00018	\$4,966	30,137,983	50.00%	15,068,991	\$0.00004	\$603	28,220,555	50.00%	14,110,277	\$0.00005	\$706	(\$6,203)	\$20,615	\$20,687
Feb-15	Estimate	48,885,466	45.51%	22,246,199	\$0.00018	\$4,004	29,508,433	47.46%	14,004,002	\$0.00004	\$560	29,238,954	47.46%	13,876,114	\$0.00005	\$694	(\$6,274)	\$19,893	\$18,876
Mar-15	Estimate	43,970,135	48.48%	21,315,655	\$0.00018	\$3,837	29,131,550	52.54%	15,306,407	\$0.00004	\$612	27,260,669	52.54%	14,323,402	\$0.00005	\$716	(\$5,258)	\$18,734	\$18,641
Apr-15	Estimate	40,680,881	45.05%	18,327,933	\$0.00018	\$3,299	28,274,178	49.18%	13,905,334	\$0.00004	\$556	27,412,589	49.18%	13,481,601	\$0.00005	\$674	(\$5,165)	\$18,245	\$17,609
May-15	Estimate	35,654,917	49.59%	17,682,205	\$0.00018	\$3,183	26,588,089	50.82%	13,511,980	\$0.00004	\$540	28,054,055	50.82%	14,256,979	\$0.00005	\$713	(\$4,529)	\$17,374	\$17,281
Jun-15	Estimate	38,708,632	57.01%	22,069,067	\$0.00018	\$3,972	28,055,466	49.18%	13,797,770	\$0.00004	\$552	30,818,052	49.18%	15,156,419	\$0.00005	\$758	(\$4,436)	\$19,041	\$19,887
Jul-15	Estimate	47,034,264	56.22%	26,441,350	\$0.00018	\$4,759	32,472,612	50.82%	16,502,475	\$0.00004	\$660	31,023,771	50.82%	15,766,179	\$0.00005	\$788	(\$5,282)	\$20,959	\$21,884
Total Aug-14 to Jul-15		528,057,834		276,361,437		\$49,745	350,278,855		177,461,114		\$7,098	352,621,565		178,788,873		\$8,939	(\$69,464)	\$236,159	\$232,478

(1) Actual Per billing system.

(2) Detail of Unbilled Factors shown on page 5.

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

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Aug-12	50,638,547	22,018,860	43.48%
Sep-12	46,318,547	19,534,005	42.17%
Oct-12	34,873,773	20,267,413	58.12%
Nov-12	36,131,586	21,317,008	59.00%
Dec-12	45,419,402	23,320,647	51.35%
Jan-13	51,340,821	26,290,823	51.21%
Feb-13	48,632,420	21,920,639	45.07%
Mar-13	41,190,886	24,917,996	60.49%
Apr-13	39,470,170	20,178,806	51.12%
May-13	34,789,184	18,294,629	52.59%
Jun-13	39,990,628	24,906,144	62.28%
Jul-13	48,261,020	29,918,891	61.99%
Aug-13	52,244,883	23,190,612	44.39%
Sep-13	46,697,467	18,691,779	40.03%
Oct-13	33,286,924	21,440,143	64.41%
Nov-13	39,105,115	21,048,575	53.83%
Dec-13	44,406,954	26,155,035	58.90%
Jan-14	55,293,199	32,534,918	58.84%
Feb-14	50,365,772	26,585,098	52.78%
Mar-14	45,462,533	30,041,526	66.08%
Apr-14	39,876,550	22,548,393	56.55%

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

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Aug-12	33,579,355	15,810,295	47.08%
Sep-12	32,606,100	14,152,312	43.40%
Oct-12	26,678,459	15,310,744	57.39%
Nov-12	25,694,572	13,939,595	54.25%
Dec-12	29,099,139	14,518,473	49.89%
Jan-13	29,399,816	14,588,949	49.62%
Feb-13	30,179,618	14,118,722	46.78%
Mar-13	26,553,416	16,228,672	61.12%
Apr-13	26,772,114	15,406,944	57.55%
May-13	26,807,312	14,462,312	53.95%
Jun-13	29,658,956	15,459,148	52.12%
Jul-13	31,553,126	17,899,814	56.73%
Aug-13	34,497,268	17,248,634	50.00%
Sep-13	33,564,068	15,782,477	47.02%
Oct-13	25,616,633	16,124,958	62.95%
Nov-13	27,664,629	13,140,261	47.50%
Dec-13	27,837,307	15,176,335	54.52%
Jan-14	31,669,606	18,662,270	58.93%
Feb-14	31,354,305	16,367,597	52.20%
Mar-14	29,375,627	20,986,886	71.44%
Apr-14	27,550,929	17,144,055	62.23%

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

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
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%
Mar-13	26,240,491	16,037,422	61.12%
Apr-13	27,384,446	15,759,332	57.55%
May-13	28,119,718	15,170,343	53.95%
Jun-13	31,102,673	16,211,657	52.12%
Jul-13	31,603,635	17,928,467	56.73%
Aug-13	33,762,021	16,881,011	50.00%
Sep-13	33,009,593	15,521,752	47.02%
Oct-13	27,500,151	17,310,581	62.95%
Nov-13	28,649,347	13,607,986	47.50%
Dec-13	27,404,729	14,940,502	54.52%
Jan-14	27,753,940	16,354,846	58.93%
Feb-14	28,825,385	15,047,449	52.20%
Mar-14	26,564,271	18,978,363	71.44%
Apr-14	27,459,377	17,087,085	62.23%

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Beginning Balance - SCC Customer Billing Adjustment	Total Recovery	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	\$103,558		\$103,558	\$103,558	3.25%	30	\$276	\$103,833
Jul-12	Actual	\$103,833		\$103,833	\$103,833	3.25%	31	\$286	\$104,119
Aug-12	Actual	\$104,119		\$104,119	\$104,119	3.25%	31	\$287	\$104,406
Sep-12	Actual	\$104,406		\$104,406	\$104,406	3.25%	30	\$278	\$104,684
Oct-12	Actual	\$104,684		\$104,684	\$104,684	3.25%	31	\$288	\$104,972
Nov-12	Actual	\$104,972		\$104,972	\$104,972	3.25%	30	\$280	\$105,252
Dec-12	Actual	\$105,252		\$105,252	\$105,252	3.25%	31	\$290	\$105,542
Jan-13	Actual	\$105,542		\$105,542	\$105,542	3.25%	31	\$291	\$105,833
Feb-13	Actual	\$105,833		\$105,833	\$105,833	3.25%	28	\$264	\$106,097
Mar-13	Actual	\$106,097		\$106,097	\$106,097	3.25%	31	\$293	\$106,390
Apr-13	Actual	\$106,390		\$106,390	\$106,390	3.25%	30	\$284	\$106,674
May-13	Actual	\$106,674		\$106,674	\$106,674	3.25%	31	\$294	\$106,968
Jun-13	Actual	\$106,968		\$106,968	\$106,968	3.25%	30	\$286	\$107,254
Jul-13	Actual	\$107,254		\$107,254	\$107,254	3.25%	31	\$296	\$107,550
Total Aug-12 to Jul-13								\$3,431	
Aug-13	Actual	\$107,550	\$4,628	\$102,922	\$105,236	3.25%	31	\$290	\$103,212
Sep-13	Actual	\$103,212	\$4,628	\$98,584	\$100,898	3.25%	30	\$270	\$98,853
Oct-13	Actual	\$98,853	\$4,628	\$94,225	\$96,539	3.25%	31	\$266	\$94,492
Nov-13	Actual	\$94,492	\$4,628	\$89,863	\$92,177	3.25%	30	\$246	\$90,109
Dec-13	Actual	\$90,109	\$4,628	\$85,481	\$87,795	3.25%	31	\$242	\$85,723
Jan-14	Actual	\$85,723	\$4,628	\$81,095	\$83,409	3.25%	31	\$230	\$81,325
Feb-14	Actual	\$81,325	\$4,628	\$76,697	\$79,011	3.25%	28	\$197	\$76,894
Mar-14	Actual	\$76,894	\$4,628	\$72,266	\$74,580	3.25%	31	\$206	\$72,472
Apr-14	Actual	\$72,472	\$4,628	\$67,843	\$70,157	3.25%	30	\$187	\$68,031
May-14	Estimate	\$68,031	\$4,628	\$63,402	\$65,717	3.25%	31	\$181	\$63,584
Jun-14	Estimate	\$63,584	\$4,628	\$58,955	\$61,270	3.25%	30	\$164	\$59,119
Jul-14	Estimate	\$59,119	<u>\$4,628</u>	\$54,491	\$56,805	3.25%	31	<u>\$157</u>	\$54,648
Total Aug-13 to Jul-14			\$55,540					\$2,637	
Aug-14	Estimate	\$54,648	\$4,628	\$50,019	\$52,333	3.25%	31	\$144	\$50,164
Sep-14	Estimate	\$50,164	\$4,628	\$45,535	\$47,850	3.25%	30	\$128	\$45,663
Oct-14	Estimate	\$45,663	\$4,628	\$41,035	\$43,349	3.25%	31	\$120	\$41,155
Nov-14	Estimate	\$41,155	\$4,628	\$36,526	\$38,840	3.25%	30	\$104	\$36,630
Dec-14	Estimate	\$36,630	\$4,628	\$32,002	\$34,316	3.25%	31	\$95	\$32,096
Jan-15	Estimate	\$32,096	\$4,628	\$27,468	\$29,782	3.25%	31	\$82	\$27,550
Feb-15	Estimate	\$27,550	\$4,628	\$22,922	\$25,236	3.25%	28	\$63	\$22,985
Mar-15	Estimate	\$22,985	\$4,628	\$18,357	\$20,671	3.25%	31	\$57	\$18,414
Apr-15	Estimate	\$18,414	\$4,628	\$13,785	\$16,099	3.25%	30	\$43	\$13,828
May-15	Estimate	\$13,828	\$4,628	\$9,200	\$11,514	3.25%	31	\$32	\$9,232
Jun-15	Estimate	\$9,232	\$4,628	\$4,603	\$6,918	3.25%	30	\$18	\$4,622
Jul-15	Estimate	\$4,622	<u>\$4,628</u>	(\$6)	\$2,308	3.25%	31	<u>\$6</u>	(\$0)
Total Aug-14 to Jul-15			\$55,540					\$892	
Total Jun-12 to Jul-15			\$111,080					\$7,522	

UNITIL ENERGY SYSTEMS. INC.
CALCULATION OF THE EXTERNAL DELIVERY CHARGE
Effective August 1, 2014

1. (Over)/under Recovery - Beginning Balance August 1, 2014	(\$963,037)	Page 3 of 7
2. Estimated Total Costs (August 2014 - July 2015)	\$23,776,739	Page 3 of 7
3. Estimated Interest (August 2014 - July 2015)	<u>(\$30,886)</u>	Page 3 of 7
4. Costs to be Recovered (L.1 + L.2 + L.3)	\$22,782,816	L.1 + L.2 + L.3
5. Estimated Calendar Month Deliveries in kWh (August 2014 - July 2015) (1)	<u>1,228,899,343</u>	
6. External Delivery Charge (\$/kWh) (L. 4 / L. 5)	\$0.01854	

(1) Schedule LSM-2, page 5.

August 2014 - July 2015 Billed kWh	1,230,948,253
- July 2014 Unbilled kWh	(60,723,144)
+ July 2015 Unbilled kWh	<u>58,674,234</u>
Calendar Month Deliveries	1,228,899,343

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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Beginning	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-12	Actual	(\$304,810)	\$2,241,339	\$1,889,025	\$47,505	(\$128,653)	3.25%	31	(\$354)	\$47,150
Sep-12	Actual	\$47,150	\$1,664,220	\$1,857,651	(\$146,280)	(\$49,565)	3.25%	30	(\$132)	(\$146,412)
Oct-12	Actual	(\$146,412)	\$1,547,772	\$1,642,780	(\$241,421)	(\$193,916)	3.25%	31	(\$534)	(\$241,954)
Nov-12	Actual	(\$241,954)	\$1,707,054	\$1,542,361	(\$77,261)	(\$159,608)	3.25%	30	(\$425)	(\$77,686)
Dec-12	Actual	(\$77,686)	\$1,563,565	\$1,848,849	(\$362,970)	(\$220,328)	3.25%	31	(\$607)	(\$363,577)
Jan-13	Actual	(\$363,577)	\$1,889,297	\$1,963,251	(\$437,531)	(\$400,554)	3.25%	31	(\$1,106)	(\$438,636)
Feb-13	Actual	(\$438,636)	\$1,661,267	\$1,818,093	(\$595,462)	(\$517,049)	3.25%	28	(\$1,289)	(\$596,752)
Mar-13	Actual	(\$596,752)	\$1,592,883	\$1,771,142	(\$775,011)	(\$685,881)	3.25%	31	(\$1,893)	(\$776,904)
Apr-13	Actual	(\$776,904)	\$1,484,114	\$1,538,784	(\$831,574)	(\$804,239)	3.25%	30	(\$2,148)	(\$833,723)
May-13	Actual	(\$833,723)	\$2,221,924	\$1,512,793	(\$124,593)	(\$479,158)	3.25%	31	(\$1,323)	(\$125,915)
Jun-13	Actual	(\$125,915)	\$2,334,195	\$1,917,700	\$290,580	\$82,332	3.25%	30	\$220	\$290,800
Jul-13	Actual	\$290,800	<u>\$3,085,531</u>	<u>\$2,113,784</u>	\$1,262,547	\$776,673	3.25%	31	<u>\$2,144</u>	\$1,264,690
Total Aug-12 to Jul-13			\$22,993,159	\$21,416,212					(\$7,447)	

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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Beginning	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-13	Actual	\$1,264,690	\$2,327,006	\$2,213,735	\$1,377,962	\$1,321,326	3.25%	31	\$3,647	\$1,381,609
Sep-13	Actual	\$1,381,609	\$2,409,045	\$2,125,417	\$1,665,238	\$1,523,423	3.25%	30	\$4,069	\$1,669,307
Oct-13	Actual	\$1,669,307	\$1,640,420	\$1,831,434	\$1,478,294	\$1,573,800	3.25%	31	\$4,344	\$1,482,638
Nov-13	Actual	\$1,482,638	\$1,891,407	\$1,772,497	\$1,601,547	\$1,542,092	3.25%	30	\$4,119	\$1,605,667
Dec-13	Actual	\$1,605,667	\$2,088,459	\$2,169,221	\$1,524,905	\$1,565,286	3.25%	31	\$4,321	\$1,529,226
Jan-14	Actual	\$1,529,226	\$2,139,152	\$2,527,774	\$1,140,604	\$1,334,915	3.25%	31	\$3,685	\$1,144,288
Feb-14	Actual	\$1,144,288	\$1,822,800	\$2,026,185	\$940,904	\$1,042,596	3.25%	28	\$2,599	\$943,503
Mar-14	Actual	\$943,503	\$1,836,842	\$2,275,219	\$505,125	\$724,314	3.25%	31	\$1,999	\$507,125
Apr-14	Actual	\$507,125	\$1,689,578	\$1,638,332	\$558,371	\$532,748	3.25%	30	\$1,423	\$559,794
May-14	Estimate	(\$200,314) (1)	\$1,865,687	\$1,588,322	\$77,050	(\$61,632)	3.25%	31	(\$170)	\$76,880
Jun-14	Estimate	\$76,880	\$898,801	\$2,059,406	(\$1,083,724)	(\$503,422)	3.25%	30	(\$1,345)	(\$1,085,069)
Jul-14	Estimate	(\$1,085,069)	<u>\$2,486,574</u>	<u>\$2,361,719</u>	(\$960,214)	(\$1,022,641)	3.25%	31	<u>(\$2,823)</u>	(\$963,037)
Total Aug-13 to Jul-14			\$23,095,772	\$24,589,261					\$25,870	

(1) Includes VMP/REP reconciliation of (\$760,108), in accordance with Order No. 25,656 in DE 14-063 issued April 30, 2014.

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-14	Estimate	(\$963,037)	\$2,226,255	\$2,265,544	(\$1,002,326)	(\$982,681)	3.25%	31	(\$2,712)	(\$1,005,038)
Sep-14	Estimate	(\$1,005,038)	\$2,087,737	\$1,905,927	(\$823,227)	(\$914,133)	3.25%	30	(\$2,442)	(\$825,669)
Oct-14	Estimate	(\$825,669)	\$1,336,987	\$1,658,104	(\$1,146,786)	(\$986,227)	3.25%	31	(\$2,722)	(\$1,149,508)
Nov-14	Estimate	(\$1,149,508)	\$1,833,732	\$1,742,384	(\$1,058,161)	(\$1,103,834)	3.25%	30	(\$2,949)	(\$1,061,109)
Dec-14	Estimate	(\$1,061,109)	\$1,721,669	\$1,904,473	(\$1,243,913)	(\$1,152,511)	3.25%	31	(\$3,181)	(\$1,247,094)
Jan-15	Estimate	(\$1,247,094)	\$2,088,385	\$2,096,460	(\$1,255,170)	(\$1,251,132)	3.25%	31	(\$3,453)	(\$1,258,623)
Feb-15	Estimate	(\$1,258,623)	\$2,005,871	\$1,872,748	(\$1,125,500)	(\$1,192,061)	3.25%	28	(\$2,972)	(\$1,128,472)
Mar-15	Estimate	(\$1,128,472)	\$1,921,829	\$1,876,135	(\$1,082,778)	(\$1,105,625)	3.25%	31	(\$3,052)	(\$1,085,830)
Apr-15	Estimate	(\$1,085,830)	\$1,707,123	\$1,689,674	(\$1,068,382)	(\$1,077,106)	3.25%	30	(\$2,877)	(\$1,071,259)
May-15	Estimate	(\$1,071,259)	\$1,943,670	\$1,668,900	(\$796,490)	(\$933,874)	3.25%	31	(\$2,578)	(\$799,067)
Jun-15	Estimate	(\$799,067)	\$2,387,690	\$1,911,525	(\$322,902)	(\$560,985)	3.25%	30	(\$1,499)	(\$324,401)
Jul-15	Estimate	(\$324,401)	<u>\$2,515,790</u>	<u>\$2,191,919</u>	(\$529)	(\$162,465)	3.25%	31	<u>(\$448)</u>	(\$978)
Total Aug-14 to Jul-15			\$23,776,739	\$22,783,794					(\$30,886)	

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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Total Billed kWh (1)	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-12	Actual	114,317,863	47.28%	54,044,488	\$0.01753	\$947,400	(\$871,093)	\$1,812,717	\$1,889,025
Sep-12	Actual	110,835,257	44.38%	49,191,958	\$0.01753	\$862,335	(\$947,400)	\$1,942,716	\$1,857,651
Oct-12	Actual	90,673,094	57.61%	52,238,554	\$0.01753	\$915,742	(\$862,335)	\$1,589,373	\$1,642,780
Nov-12	Actual	90,105,099	55.61%	50,111,817	\$0.01753	\$878,460	(\$915,742)	\$1,579,643	\$1,542,361
Dec-12	Actual	103,476,711	50.36%	52,111,032	\$0.01753	\$913,506	(\$878,460)	\$1,813,803	\$1,848,849
Jan-13	Actual	109,302,885	50.14%	54,806,002	\$0.01753	\$960,749	(\$913,506)	\$1,916,008	\$1,963,251
Feb-13	Actual	108,403,272	46.24%	50,127,077	\$0.01753	\$878,728	(\$960,749)	\$1,900,114	\$1,818,093
Mar-13	Actual	93,984,792	60.84%	57,184,090	\$0.01753	\$1,002,437	(\$878,728)	\$1,647,432	\$1,771,142
Apr-13	Actual	93,626,731	54.84%	51,345,081	\$0.01753	\$900,079	(\$1,002,437)	\$1,641,142	\$1,538,784
May-13	Actual	89,716,214	53.42%	47,927,284	\$0.01753	\$840,165	(\$900,079)	\$1,572,707	\$1,512,793
Jun-13	Actual	100,752,257	56.15%	56,576,950	\$0.01753	\$991,794	(\$840,165)	\$1,766,071	\$1,917,700
Jul-13	Actual	<u>111,417,780</u>	59.01%	<u>65,747,173</u>	\$0.01753	<u>\$1,152,548</u>	<u>(\$991,794)</u>	<u>\$1,953,030</u>	<u>\$2,113,784</u>
Total Aug-12 to Jul-13		1,216,611,956		641,411,506		\$11,243,944	(\$10,962,488)	\$21,134,757	\$21,416,212

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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Total Billed kWh (1)	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-13	Actual	120,504,171	47.57%	57,320,257	\$0.02006	\$1,149,844	(\$1,152,548)	\$2,216,438	\$2,213,735
Sep-13	Actual	113,271,129	44.14%	49,996,008	\$0.02006	\$1,002,920	(\$1,149,844)	\$2,272,341	\$2,125,417
Oct-13	Actual	86,403,709	63.51%	54,875,682	\$0.02006	\$1,100,806	(\$1,002,920)	\$1,733,548	\$1,831,434
Nov-13	Actual	95,419,090	50.09%	47,796,822	\$0.02006	\$958,804	(\$1,100,806)	\$1,914,499	\$1,772,497
Dec-13	Actual	99,648,990	56.47%	56,271,872	\$0.02006	\$1,128,814	(\$958,804)	\$1,999,211	\$2,169,221
Jan-14	Actual	114,716,746	58.89%	67,552,034	\$0.02006	\$1,355,094	(\$1,128,814)	\$2,301,494	\$2,527,774
Feb-14	Actual	110,545,463	52.47%	58,000,144	\$0.02006	\$1,163,483	(\$1,355,094)	\$2,217,796	\$2,026,185
Mar-14	Actual	101,402,430	69.04%	70,006,776	\$0.02006	\$1,404,336	(\$1,163,483)	\$2,034,366	\$2,275,219
Apr-14	Actual	94,886,856	59.84%	56,779,533	\$0.02006	\$1,138,997	(\$1,404,336)	\$1,903,670	\$1,638,332
May-14	Estimate	89,951,872	51.15%	46,006,244	\$0.02006	\$922,885	(\$1,138,997)	\$1,804,435	\$1,588,322
Jun-14	Estimate	96,088,174	54.72%	52,580,381	\$0.02006	\$1,054,762	(\$922,885)	\$1,927,529	\$2,059,406
Jul-14	Estimate	<u>109,589,997</u>	55.41%	<u>60,723,144</u>	\$0.02006	<u>\$1,218,106</u>	<u>(\$1,054,762)</u>	<u>\$2,198,375</u>	<u>\$2,361,719</u>
Total Aug-13 to Jul-14		1,232,428,627		677,908,897		\$13,598,852	(\$13,533,294)	\$24,523,702	\$24,589,261

(1) Actual per billing system

(2) Detail of Unbilled Factors used in actuals 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-14	Estimate	123,083,815	48.61%	59,836,946	\$0.01854	\$1,109,377	(\$1,218,106)	\$2,374,273	\$2,265,544
Sep-14	Estimate	110,094,483	47.73%	52,543,248	\$0.01854	\$974,152	(\$1,109,377)	\$2,041,152	\$1,905,927
Oct-14	Estimate	90,366,786	57.11%	51,610,331	\$0.01854	\$956,856	(\$974,152)	\$1,675,400	\$1,658,104
Nov-14	Estimate	91,405,036	59.28%	54,185,034	\$0.01854	\$1,004,591	(\$956,856)	\$1,694,649	\$1,742,384
Dec-14	Estimate	101,315,964	54.87%	55,591,447	\$0.01854	\$1,030,665	(\$1,004,591)	\$1,878,398	\$1,904,473
Jan-15	Estimate	111,909,454	50.72%	56,759,681	\$0.01854	\$1,052,324	(\$1,030,665)	\$2,074,801	\$2,096,460
Feb-15	Estimate	107,632,853	46.58%	50,138,063	\$0.01854	\$929,560	(\$1,052,324)	\$1,995,513	\$1,872,748
Mar-15	Estimate	100,362,354	50.79%	50,969,631	\$0.01854	\$944,977	(\$929,560)	\$1,860,718	\$1,876,135
Apr-15	Estimate	96,367,649	47.46%	45,738,684	\$0.01854	\$847,995	(\$944,977)	\$1,786,656	\$1,689,674
May-15	Estimate	90,297,061	50.34%	45,457,821	\$0.01854	\$842,788	(\$847,995)	\$1,674,108	\$1,668,900
Jun-15	Estimate	97,582,151	52.24%	50,978,408	\$0.01854	\$945,140	(\$842,788)	\$1,809,173	\$1,911,525
Jul-15	Estimate	<u>110,530,647</u>	53.08%	<u>58,674,234</u>	\$0.01854	<u>\$1,087,820</u>	<u>(\$945,140)</u>	<u>\$2,049,238</u>	<u>\$2,191,919</u>
Total Aug-14 to Jul-15		1,230,948,253		632,483,528		\$11,726,245	(\$11,856,531)	\$22,914,080	\$22,783,794

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Aug-12	114,317,863	54,044,488	47.28%
Sep-12	110,835,257	49,191,958	44.38%
Oct-12	90,673,094	52,238,554	57.61%
Nov-12	90,105,099	50,111,817	55.61%
Dec-12	103,476,711	52,111,032	50.36%
Jan-13	109,302,885	54,806,002	50.14%
Feb-13	108,403,272	50,127,077	46.24%
Mar-13	93,984,792	57,184,090	60.84%
Apr-13	93,626,731	51,345,081	54.84%
May-13	89,716,214	47,927,284	53.42%
Jun-13	100,752,257	56,576,950	56.15%
Jul-13	111,417,780	65,747,173	59.01%
Aug-13	120,504,171	57,320,257	47.57%
Sep-13	113,271,129	49,996,008	44.14%
Oct-13	86,403,709	54,875,682	63.51%
Nov-13	95,419,090	47,796,822	50.09%
Dec-13	99,648,990	56,271,872	56.47%
Jan-14	114,716,746	67,552,034	58.89%
Feb-14	110,545,463	58,000,144	52.47%
Mar-14	101,402,430	70,006,776	69.04%
Apr-14	94,886,856	56,779,533	59.84%

		(a) Beginning Balance-EDC Customer Billing Adjustment	(b) Total Revenue	(c) Ending Balance Before Interest (a - b)	(d) Average Monthly Balance ((a+c) / 2)	(e) Interest Rate	(f) Number of Days / Month	(g) Computed Interest	(h) Ending Balance with Interest (c + g)
Jun-12	Actual	\$137,970		\$137,970	\$137,970	3.25%	30	\$368	\$138,337
Jul-12	Actual	\$138,337		\$138,337	\$138,337	3.25%	31	\$381	\$138,718
Aug-12	Actual	\$138,718		\$138,718	\$138,718	3.25%	31	\$382	\$139,100
Sep-12	Actual	\$139,100		\$139,100	\$139,100	3.25%	30	\$371	\$139,471
Oct-12	Actual	\$139,471		\$139,471	\$139,471	3.25%	31	\$384	\$139,855
Nov-12	Actual	\$139,855		\$139,855	\$139,855	3.25%	30	\$373	\$140,227
Dec-12	Actual	\$140,227		\$140,227	\$140,227	3.25%	31	\$386	\$140,613
Jan-13	Actual	\$140,613		\$140,613	\$140,613	3.25%	31	\$388	\$141,001
Feb-13	Actual	\$141,001		\$141,001	\$141,001	3.25%	28	\$352	\$141,353
Mar-13	Actual	\$141,353		\$141,353	\$141,353	3.25%	31	\$390	\$141,743
Apr-13	Actual	\$141,743		\$141,743	\$141,743	3.25%	30	\$379	\$142,122
May-13	Actual	\$142,122		\$142,122	\$142,122	3.25%	31	\$392	\$142,514
Jun-13	Actual	\$142,514		\$142,514	\$142,514	3.25%	30	\$381	\$142,895
Jul-13	Actual	\$142,895		\$142,895	\$142,895	3.25%	31	\$394	\$143,289
Total Aug-12 to Jul-13								\$4,571	
Aug-13	Actual	\$143,289	\$6,166	\$137,123	\$140,206	3.25%	31	\$387	\$137,510
Sep-13	Actual	\$137,510	\$6,166	\$131,343	\$134,427	3.25%	30	\$359	\$131,703
Oct-13	Actual	\$131,703	\$6,166	\$125,536	\$128,619	3.25%	31	\$355	\$125,891
Nov-13	Actual	\$125,891	\$6,166	\$119,725	\$122,808	3.25%	30	\$328	\$120,053
Dec-13	Actual	\$120,053	\$6,166	\$113,887	\$116,970	3.25%	31	\$323	\$114,210
Jan-14	Actual	\$114,210	\$6,166	\$108,043	\$111,126	3.25%	31	\$307	\$108,350
Feb-14	Actual	\$108,350	\$6,166	\$102,184	\$105,267	3.25%	28	\$262	\$102,446
Mar-14	Actual	\$102,446	\$6,166	\$96,280	\$99,363	3.25%	31	\$274	\$96,554
Apr-14	Actual	\$96,554	\$6,166	\$90,388	\$93,471	3.25%	30	\$250	\$90,637
May-14	Estimate	\$90,637	\$6,166	\$84,471	\$87,554	3.25%	31	\$242	\$84,713
Jun-14	Estimate	\$84,713	\$6,166	\$78,546	\$81,630	3.25%	30	\$218	\$78,765
Jul-14	Estimate	\$78,765	<u>\$6,166</u>	\$72,598	\$75,681	3.25%	31	<u>\$209</u>	\$72,807
Total Aug-13 to Jul-14								\$3,514	\$73,996
Aug-14	Estimate	\$72,807	\$6,166	\$66,641	\$69,724	3.25%	31	\$192	\$66,833
Sep-14	Estimate	\$66,833	\$6,166	\$60,667	\$63,750	3.25%	30	\$170	\$60,837
Oct-14	Estimate	\$60,837	\$6,166	\$54,671	\$57,754	3.25%	31	\$159	\$54,830
Nov-14	Estimate	\$54,830	\$6,166	\$48,664	\$51,747	3.25%	30	\$138	\$48,802
Dec-14	Estimate	\$48,802	\$6,166	\$42,636	\$45,719	3.25%	31	\$126	\$42,762
Jan-15	Estimate	\$42,762	\$6,166	\$36,596	\$39,679	3.25%	31	\$110	\$36,705
Feb-15	Estimate	\$36,705	\$6,166	\$30,539	\$33,622	3.25%	28	\$84	\$30,623
Mar-15	Estimate	\$30,623	\$6,166	\$24,457	\$27,540	3.25%	31	\$76	\$24,533
Apr-15	Estimate	\$24,533	\$6,166	\$18,366	\$21,449	3.25%	30	\$57	\$18,424
May-15	Estimate	\$18,424	\$6,166	\$12,257	\$15,340	3.25%	31	\$42	\$12,300
Jun-15	Estimate	\$12,300	\$6,166	\$6,133	\$9,216	3.25%	30	\$25	\$6,158
Jul-15	Estimate	\$6,158	<u>\$6,166</u>	(\$8)	\$3,075	3.25%	31	<u>\$8</u>	\$0
Total Aug-14 to Jul-15								\$1,189	\$73,996
Total Jun-12 to Jul-15								\$10,022	\$147,991

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

CALCULATION OF THE STRANDED COST CHARGE

Uniform per kWh Charge

1. (Over)/under Recovery - Beginning Balance August 1, 2013	\$83,451	(Over)/under Recovery - Beginning Balance August 1, 2014	(\$13,063)
2. Estimated Total Costs (August 2013 - July 2014)	\$245,764	Estimated Total Costs (August 2014 - July 2015)	\$237,400
3. Estimated Interest (August 2013 - July 2014)	\$1,194	Estimated Interest (August 2014 - July 2015)	<u>(\$370)</u>
4. Costs to be Recovered (L.1 + L.2 + L.3)	\$330,409	Costs to be Recovered (L.1 + L.2 + L.3)	\$223,966
5. Estimated Calendar Month Deliveries in kWh (August 2013 - July 2014)	1,235,002,846	Estimated Calendar Month Deliveries in kWh (August 2014 - July 2015)	<u>1,228,899,343</u>
6. Stranded Cost Charge (\$/kWh) (L.4 / L.5)	\$0.00027	Stranded Cost Charge (\$/kWh) (L.4 / L.5)	\$0.00018
 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		 Class D, D - Controlled Off Peak Water Heating, G2 - kWh meter, G2 - Quick Recovery Water Heating, G2 - Space Heating, <u>G2 - Controlled Off Peak Water Heating, OL</u>	
7. Stranded Cost Charge (\$/kWh) (L.6)	\$0.00027	Stranded Cost Charge (\$/kWh) (L.6)	\$0.00018
 Class G2 (1)		 <u>Class G2 (1)</u>	
8. Estimated G2 Demand Revenue (August 2013 - July 2014)	\$74,837	Estimated G2 Demand Revenue (August 2014 - July 2015)	\$50,217
9. Estimated G2 Deliveries in kW (August 2013 - July 2014)	1,339,662	Estimated G2 Deliveries in kW (August 2014 - July 2015)	<u>1,369,352</u>
10. Stranded Cost Charge (\$/kW) (L. 8 / L. 9)	\$0.06	Stranded Cost Charge (\$/kW) (L. 8 / L. 9)	\$0.04
11. G2 Energy Revenue (August 2013 - July 2014)	\$19,523	G2 Energy Revenue (August 2014 - July 2015)	\$12,849
12. Estimated G2 Calendar Month Deliveries in kWh (August 2013 - July 2014)	349,480,570	Estimated G2 Calendar Month Deliveries in kWh (August 2014 - July 2015)	<u>350,363,934</u>
13. Stranded Cost Charge (\$/kWh) (L.11 / L.12)	\$0.00006	Stranded Cost Charge (\$/kWh) (L.11 / L.12)	\$0.00004
 Class G1 (1)		 <u>Class G1 (1)</u>	
14. Estimated G1 Demand Revenue (August 2013 - July 2014)	\$71,503	Estimated G1 Demand Revenue (August 2014 - July 2015)	\$47,306
15. Estimated G1 Deliveries in kVA (August 2013 - July 2014)	1,010,448	Estimated G1 Deliveries in kVA (August 2014 - July 2015)	<u>1,028,958</u>
16. Stranded Cost Charge (\$/kVA) (L. 14 / L. 15)	\$0.07	Stranded Cost Charge (\$/kVA) (L. 14 / L. 15)	\$0.05
17. G1 Energy Revenue (August 2013 - July 2014)	\$25,396	G1 Energy Revenue (August 2014 - July 2015)	\$16,228
18. Estimated G1 Calendar Month Deliveries in kWh (August 2013 - July 2014)	358,883,528	Estimated G1 Calendar Month Deliveries in kWh (August 2014 - July 2015)	<u>352,965,191</u>
19. Stranded Cost Charge (\$/kWh) (L.17 / L.18)	\$0.00007	Stranded Cost Charge (\$/kWh) (L.17 / L.18)	\$0.00005

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

Authorized by NHPUC Order No. ~~25,551~~ in Case No. ~~DE 13-172~~, dated ~~July 22, 2013~~

Issued: ~~July 24, 2013~~ June 17, 2014
 Effective: August 1, 2014~~3~~

Issued By: Mark H. Collin
 Treasurer

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CALCULATION OF THE EXTERNAL DELIVERY CHARGE

1. (Over)/under Recovery - Beginning Balance August 1, 2014 3	\$430,245	(\$963,037)
2. Estimated Total Costs (August 2014 3 - July 2015 4)	\$24,336,452	\$23,776,739
3. Estimated Interest (August 2014 3 - July 2015 4)	\$3,364	(\$30,886)
4. Costs to be Recovered (L.1 + L.2 + L.3)	\$24,770,061	\$22,782,816
5. Estimated Calendar Month Deliveries in kWh (August 2014 3 - July 2015 4) (1)	1,235,002,846	1,228,899,343
6. External Delivery Charge (\$/kWh) (L. 4 / L. 5)	\$0.02006	\$0.01854

Authorized by NHPUC Order No. ~~25,551~~ in Case No. ~~DE 13-172~~, dated ~~July 22, 2013~~

Issued: ~~July 24, 2013~~ June 17, 2014
 Effective: August 1, 2014~~3~~

Issued By: Mark H. Collin
 Treasurer

SUMMARY OF DELIVERY SERVICE RATES (Includes Electricity Consumption Tax)

The effective rates listed below include an Electricity Consumption Tax, assessed in accordance with NH Statute RSA Chapter 83-E.
 This tax, collected on behalf of the State of NH by each electric utility, is based on kWh consumed.
 Each bill rendered for electric delivery service shall be calculated through the application of the effective rates as listed below.

Class		Distribution Charge*	External Delivery Charge**	External Delivery Charge**	Stranded Cost- Charge**	Stranded Cost Charge**	Storm Recovery Adjustment Factor***	System Benefits Charge****	Total Delivery Charges	Total Delivery Charges	Electricity Consumption Tax	Effective Delivery Rate (Incl. Electricity Consumption Tax)	Effective Delivery Rates (Incl. Electricity Consumption Tax)
D	Customer Charge	\$10.27						(1)	\$10.27	\$10.27		\$10.27	\$10.27
	First 250 kWh	\$0.03404	\$0.02006	\$0.01854	\$0.00027	\$0.00018	\$0.00221	\$0.00330	\$0.05988	\$0.05827	\$0.00055	\$0.06043	\$0.05882
	Excess 250 kWh	\$0.03904	\$0.02006	\$0.01854	\$0.00027	\$0.00018	\$0.00221	\$0.00330	\$0.06488	\$0.06327	\$0.00055	\$0.06543	\$0.06382
G2	Customer Charge	\$18.41							\$18.41	\$18.41		\$18.41	\$18.41
	All kW	\$10.31			\$0.06	\$0.04			\$10.37	\$10.35		\$10.37	\$10.35
	All kWh	\$0.00000	\$0.02006	\$0.01854	\$0.00006	\$0.00004	\$0.00221	\$0.00330	\$0.02563	\$0.02409	\$0.00055	\$0.02618	\$0.02464
G2 - kWh meter	Customer Charge	\$13.94							\$13.94	\$13.94		\$13.94	\$13.94
	All kWh	\$0.03211	\$0.02006	\$0.01854	\$0.00027	\$0.00018	\$0.00221	\$0.00330	\$0.05795	\$0.05634	\$0.00055	\$0.05850	\$0.05689
G2 - Quick Recovery Water Heat and/or Space Heat	Customer Charge	\$6.25							\$6.25	\$6.25		\$6.25	\$6.25
	All kWh	\$0.03073	\$0.02006	\$0.01854	\$0.00027	\$0.00018	\$0.00221	\$0.00330	\$0.05657	\$0.05496	\$0.00055	\$0.05712	\$0.05551
G1	Customer Charge	\$97.16	Secondary Voltage						\$97.16	\$97.16		\$97.16	\$97.16
	Customer Charge	\$57.58	Primary Voltage						\$57.58	\$57.58		\$57.58	\$57.58
	All kVA	\$6.95			\$0.07	\$0.05			\$7.02	\$7.00		\$7.02	\$7.00
	All kWh	\$0.00000	\$0.02006	\$0.01854	\$0.00007	\$0.00005	\$0.00221	\$0.00330	\$0.02564	\$0.02410	\$0.00055	\$0.02619	\$0.02465
ALL GENERAL	Transformer Ownership Credit (kW/kVa)											(\$0.39)	
	Voltage Discount at 4,160 Volts or Over (all kW/kVA and kWh)											2.00%	
	Voltage Discount at 34,500 Volts or Over (all kW/kVA and kWh)											3.50%	

(1) Includes low-income portion of \$0.00150 per kWh and energy efficiency portion of \$0.00180 per kWh

* Authorized by NHPUC Order No. 25,656 in Case No. DE 14-063, dated April 30, 2014.
 ** Authorized by NHPUC Order No. ~~25,554~~ in Case No. DE ~~13-172~~, dated ~~July 22, 2013~~
 *** Authorized by NHPUC Order No. 25,498 in Case No. DE 13-084, dated April 25, 2013
 **** Authorized by NHPUC Order No. 24,903 in Case No. DE 08-097, dated September 30, 2008

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SUMMARY OF DELIVERY SERVICE RATES (Includes Electricity Consumption Tax) (continued)

Class	Distribution Charge*	External Delivery Charge**	Stranded Cost Charge**	Storm Recovery Adjustment Factor***	System Benefits Charge**** (1)	Total Delivery Charges	Electricity Consumption Tax	Effective Delivery Rates (Incl. Electricity Consumption Tax)
OL								
All kWh	\$0.00000	\$0.02906 \$0.01854	\$0.00027 \$0.00018	\$0.00221	\$0.00330	\$0.02584 \$0.02423	\$0.00055	\$0.02639 0.02478

Luminaire Charges

Nominal Watts	Lamp Size		All-Night Service Monthly kWh	Midnight Service Monthly kWh	Description	Price Per Luminaire	
	Lumens (Approx.)					Per Mo.	Per Year
100	3,500		40	19	Mercury Vapor Street	\$11.28	\$135.36
175	7,000		67	31	Mercury Vapor Street	\$13.65	\$163.80
250	11,000		95	44	Mercury Vapor Street	\$15.67	\$188.04
400	20,000		154	71	Mercury Vapor Street	\$18.94	\$227.28
1,000	60,000		388	180	Mercury Vapor Street	\$39.06	\$468.72
250	11,000		95	44	Mercury Vapor Flood	\$16.79	\$201.48
400	20,000		154	71	Mercury Vapor Flood	\$20.38	\$244.56
1,000	60,000		388	180	Mercury Vapor Flood	\$34.74	\$416.88
100	3,500		40	19	Mercury Vapor Power Bracket	\$11.40	\$136.80
175	7,000		67	31	Mercury Vapor Power Bracket	\$12.81	\$153.72
50	4,000		21	10	Sodium Vapor Street	\$11.51	\$138.12
100	9,500		43	20	Sodium Vapor Street	\$13.14	\$157.68
150	16,000		60	28	Sodium Vapor Street	\$13.20	\$158.40
250	30,000		101	47	Sodium Vapor Street	\$16.91	\$202.92
400	50,000		161	75	Sodium Vapor Street	\$21.70	\$260.40
1,000	140,000		398	185	Sodium Vapor Street	\$38.55	\$462.60
150	16,000		60	28	Sodium Vapor Flood	\$15.44	\$185.28
250	30,000		101	47	Sodium Vapor Flood	\$18.47	\$221.64
400	50,000		161	75	Sodium Vapor Flood	\$21.18	\$254.16
1,000	140,000		398	185	Sodium Vapor Flood	\$38.90	\$466.80
50	4,000		21	10	Sodium Vapor Power Bracket	\$10.54	\$126.48
100	9,500		43	20	Sodium Vapor Power Bracket	\$12.01	\$144.12
175	8,800		66	31	Metal Halide Street	\$17.65	\$211.80
250	13,500		92	43	Metal Halide Street	\$19.32	\$231.84
400	23,500		148	69	Metal Halide Street	\$20.09	\$241.08
175	8,800		66	31	Metal Halide Flood	\$20.62	\$247.44
250	13,500		92	43	Metal Halide Flood	\$22.38	\$268.56
400	23,500		148	69	Metal Halide Flood	\$22.42	\$269.04
175	8,800		66	31	Metal Halide Power Bracket	\$16.42	\$197.04
250	13,500		92	43	Metal Halide Power Bracket	\$17.55	\$210.60
400	23,500		148	69	Metal Halide Power Bracket	\$18.86	\$226.32

(1) Includes low-income portion of \$0.00150 per kWh and energy efficiency portion of \$0.00180 per kWh.

* Authorized by NHPUC Order No. 25,656 in Case No. DE 14-063, dated April 30, 2014.
 ** Authorized by NHPUC Order No. ~~25,554~~ in Case No. DE ~~13-172~~, dated ~~July 22, 2013~~
 *** Authorized by NHPUC Order No. 25,498 in Case No. DE 13-084, dated April 25, 2013
 **** Authorized by NHPUC Order No. 24,903 in Case No. DE 08-097, dated September 30, 2008

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

Twenty-Ninth Revised Page 6
Superseding Twenty-Eighth Revised Page 6

**SUMMARY OF LOW-INCOME
ELECTRIC ASSISTANCE PROGRAM DISCOUNTS**

Low-Income Electric Assistance Program (LI-EAP) Discounts for Eligible Customers

Tier	Percentage of Federal Poverty Guidelines	Discount (5)	Blocks	LI-EAP discount Delivery Only; Excludes Supply	LI-EAP discount Delivery Only; Excludes Supply	LI-EAP discount Fixed Default Service Supply Only	LI-EAP discount Variable Default Service Supply Only									
				Jun 2014-Nov 2014 (1)	Aug 2014-Nov 2014 (1)	Jun 2014-Nov 2014 (2)	Jun-14 (3)	Jul-14 (3)	Aug-14 (3)	Sep-14 (3)	Oct-14 (3)	Nov-14 (3)				
1 (4)	N/A	N/A														
2	151 - 175	9%	Customer Charge	(\$0.92)	(\$0.92)											
			First 250 kWh	(\$0.00539)	(\$0.00524)	(\$0.00757)	(\$0.00824)	(\$0.00759)	(\$0.00777)	(\$0.00646)	(\$0.00639)	(\$0.00888)				
			Next 500 kWh	(\$0.00584)	(\$0.00569)	(\$0.00757)	(\$0.00824)	(\$0.00759)	(\$0.00777)	(\$0.00646)	(\$0.00639)	(\$0.00888)				
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000				
3	126 - 150	23%	Customer Charge	(\$2.36)	(\$2.36)											
			First 250 kWh	(\$0.01377)	(\$0.01340)	(\$0.01935)	(\$0.02106)	(\$0.01941)	(\$0.01985)	(\$0.01650)	(\$0.01634)	(\$0.02269)				
			Next 500 kWh	(\$0.01492)	(\$0.01455)	(\$0.01935)	(\$0.02106)	(\$0.01941)	(\$0.01985)	(\$0.01650)	(\$0.01634)	(\$0.02269)				
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000				
4	101 - 125	37%	Customer Charge	(\$3.80)	(\$3.80)											
			First 250 kWh	(\$0.02216)	(\$0.02156)	(\$0.03113)	(\$0.03388)	(\$0.03122)	(\$0.03194)	(\$0.02654)	(\$0.02629)	(\$0.03650)				
			Next 500 kWh	(\$0.02401)	(\$0.02341)	(\$0.03113)	(\$0.03388)	(\$0.03122)	(\$0.03194)	(\$0.02654)	(\$0.02629)	(\$0.03650)				
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000				
5	76 - 100	53%	Customer Charge	(\$5.44)	(\$5.44)											
			First 250 kWh	(\$0.03174)	(\$0.03088)	(\$0.04459)	(\$0.04854)	(\$0.04472)	(\$0.04575)	(\$0.03802)	(\$0.03766)	(\$0.05228)				
			Next 500 kWh	(\$0.03439)	(\$0.03353)	(\$0.04459)	(\$0.04854)	(\$0.04472)	(\$0.04575)	(\$0.03802)	(\$0.03766)	(\$0.05228)				
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000				
6	0 - 75	77%	Customer Charge	(\$7.91)	(\$7.91)											
			First 250 kWh	(\$0.04611)	(\$0.04487)	(\$0.06478)	(\$0.07052)	(\$0.06496)	(\$0.06647)	(\$0.05524)	(\$0.05471)	(\$0.07596)				
			Next 500 kWh	(\$0.04996)	(\$0.04872)	(\$0.06478)	(\$0.07052)	(\$0.06496)	(\$0.06647)	(\$0.05524)	(\$0.05471)	(\$0.07596)				
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000				

(1) Discount calculated using total utility charges from Page 4 (excluding the Electricity Consumption Tax) multiplied by the appropriate discount. These figures exclude default service and are applicable to customers choosing a Competitive Supplier or self-supply. Customers taking default service from the Company would receive these discounts plus the appropriate discount applicable to default service supply.
 (2) Discount calculated using Non-G1 class Fixed Default Service Rate multiplied by the appropriate discount. These figures exclude delivery.
 (3) Discount calculated using Non-G1 class Variable Default Service Rate, for the applicable month, multiplied by the appropriate discount. These figures exclude delivery.
 (4) Tier 1 was eliminated by Order No. 25,200 in DE 10-192 dated March 4, 2011.
 (5) Discounts effective May 1, 2014 and in effect for 24 months in accordance with Order No. 25-643 in DE 14-078. UES received a waiver to implement these on May 1, 2014.

Authorized by NHPUC Order No. 25-648 in Case No. DE 14-061, dated April 11, 2014

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

~~Fifth~~^{Fourth} Revised Page 66
 Superseding ~~Fourth~~^{Third} Revised Page 66

EXTERNAL DELIVERY CHARGE SCHEDULE EDC

The External Delivery Charge ("EDC"), as specified on Calculation of the External Delivery Charge, shall be billed by the Company to all customers taking Delivery Service from the Company. The purpose of the EDC is to recover, on a fully reconciling basis, the costs billed to the Company by Other Transmission Providers as well as third party costs billed to the Company for energy and transmission related services as specified herein.

The EDC shall include the following charges, except that third party costs associated with Default Service shall be included in the Default Service Charge: 1) charges billed to the Company by Other Transmission Providers as well as any charges relating to the stability of the transmission system which the Company is authorized to recover by order of the regulatory agency having jurisdiction over such charges, 2) transmission-based assessments or fees billed by or through regulatory agencies, 3) costs billed by third parties for load estimation and reconciliation and data and information services necessary for allocation and reporting of supplier loads, and for reporting to, and receiving data from, ISO New England, 4) legal and consulting outside service charges related to the Company's transmission and energy obligations and responsibilities, including legal and regulatory activities associated with the independent system operator ("ISO"), New England Power Pool ("NEPOOL"), regional transmission organization ("RTO") and Federal Energy Regulatory Commission ("FERC"), 5) the costs of Administrative Service Charges billed to the Company by Until Power Corp. under the FERC-approved Amended Until System Agreement, 6) the Non-Distribution Portion of the annual NHPUC Assessment, ~~and~~ 7) cash working capital associated with Other Flow-Through Operating Expenses, and 8) lost distribution revenue as a result of net metering generation. In addition, the EDC shall include the over- or under-collection from the Company's Vegetation Management Program and Reliability Enhancement Program for calendar years 2013, 2014 and 2015. The over- or under- collection shall be credited or charged to the EDC on May 1 of the following year. For purposes of this Schedule, "Other Transmission Provider" shall be defined as any transmission provider and other regional transmission and/or operating entities, such as NEPOOL, a regional transmission group ("RTG"), an ISO, and their successors, or other such body with the oversight of regional transmission, in the event that any of these entities are authorized to bill the Company directly for their services.

The EDC shall be established annually based on a forecast of includable costs, and shall also include a full reconciliation with interest for any over- or under-recoveries occurring in prior year(s). Interest shall be calculated at the prime rate, with said prime rate to be fixed on a quarterly basis and to be established as reported in THE WALL STREET JOURNAL on the first business day of the month preceding the calendar quarter. If more than one interest rate is reported, the average of the reported rates shall be used. The Company may file to change the EDC at any time should significant over- or under-recoveries occur or be expected to occur.

Any adjustment to the EDC shall be in accordance with a notice filed with the Commission setting forth the amount of the proposed charge and the amount of the increase or decrease. The notice shall further specify the effective date of such charge, which shall not be earlier than forty-five days after the filing of the notice, or such other date as the Commission may authorize. The annual adjustment to the EDC shall be derived in the same manner as that provided by Calculation of the External Delivery Charge.

Authorized by NHPUC Order No. ~~25,656~~ in Case No DE 14-~~063~~ dated ~~April 30~~, 2014

Issued: ~~June 17~~^{May 12}, 2014
 Effective: ~~August~~^{May} 1, 2014

Issued by: Mark H. Collin
 Treasurer

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

Residential Rate D 670 kWh Bill

	6/1/2014	8/1/2014					%
<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	\$0.03404	\$0.03404	\$0.00000	\$8.51	\$8.51	\$0.00	0.0%
Excess 250 kWh	\$0.03904	\$0.03904	\$0.00000	\$16.40	\$16.40	\$0.00	0.0%
External Delivery Charge	\$0.02006	\$0.01854	(\$0.00152)	\$13.44	\$12.42	(\$1.02)	(0.9%)
Stranded Cost Charge	\$0.00027	\$0.00018	(\$0.00009)	\$0.18	\$0.12	(\$0.06)	(0.1%)
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.48	\$1.48	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.21	\$2.21	\$0.00	0.0%
Default Service Charge	<u>\$0.08413</u>	<u>\$0.08413</u>	<u>\$0.00000</u>	<u>\$56.37</u>	<u>\$56.37</u>	<u>\$0.00</u>	<u>0.0%</u>
First 250 kWh	\$0.14401	\$0.14240	(\$0.00161)				
Excess 250 kWh	\$0.14901	\$0.14740	(\$0.00161)				
Total Bill				\$108.86	\$107.78	(\$1.08)	(1.0%)

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

	6/1/2014	8/1/2014					%
<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	\$18.41	\$18.41	\$0.00	\$18.41	\$18.41	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$10.31	\$10.31	\$0.00	\$113.41	\$113.41	\$0.00	0.0%
Stranded Cost Charge	<u>\$0.06</u>	<u>\$0.04</u>	<u>(\$0.02)</u>	<u>\$0.66</u>	<u>\$0.44</u>	<u>(\$0.22)</u>	<u>(0.1%)</u>
Total	\$10.37	\$10.35	(\$0.02)	\$114.07	\$113.85	(\$0.22)	(0.1%)
	<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	\$0.02006	\$0.01854	(\$0.00152)	\$56.17	\$51.91	(\$4.26)	(1.0%)
Stranded Cost Charge	\$0.00006	\$0.00004	(\$0.00002)	\$0.17	\$0.11	(\$0.06)	(0.0%)
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$6.19	\$6.19	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$9.24	\$9.24	\$0.00	0.0%
Default Service Charge	<u>\$0.07957</u>	<u>\$0.07957</u>	<u>\$0.00000</u>	<u>\$222.80</u>	<u>\$222.80</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$0.10520	\$0.10366	(\$0.00154)	\$294.56	\$290.25	(\$4.31)	(1.0%)
Total Bill				\$427.04	\$422.51	(\$4.53)	(1.1%)

* Impacts do not include the Electricity Consumption Tax.

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

<u>Regular General G2 Quick Recovery Water Heating and Space Heating 1,620 kWh Typical Bill</u>							
	6/1/2014	8/1/2014					%
<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	\$6.25	\$6.25	\$0.00	\$6.25	\$6.25	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03073	\$0.03073	\$0.00000	\$49.78	\$49.78	\$0.00	0.0%
External Delivery Charge	\$0.02006	\$0.01854	(\$0.00152)	\$32.50	\$30.03	(\$2.46)	(1.1%)
Stranded Cost Charge	\$0.00027	\$0.00018	(\$0.00009)	\$0.44	\$0.29	(\$0.15)	(0.1%)
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$3.58	\$3.58	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$5.35	\$5.35	\$0.00	0.0%
Default Service Charge	<u>\$0.07957</u>	<u>\$0.07957</u>	<u>\$0.00000</u>	<u>\$128.90</u>	<u>\$128.90</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$0.13614	\$0.13453	(\$0.00161)	\$220.55	\$217.94	(\$2.61)	(1.2%)
Total Bill				\$226.80	\$224.19	(\$2.61)	(1.2%)

<u>Regular General G2 kWh Meter 125 kWh Typical Bill</u>							
	6/1/2014	8/1/2014					%
<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	\$13.94	\$13.94	\$0.00	\$13.94	\$13.94	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03211	\$0.03211	\$0.00000	\$4.01	\$4.01	\$0.00	0.0%
External Delivery Charge	\$0.02006	\$0.01854	(\$0.00152)	\$2.51	\$2.32	(\$0.19)	(0.6%)
Stranded Cost Charge	\$0.00027	\$0.00018	(\$0.00009)	\$0.03	\$0.02	(\$0.01)	(0.0%)
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$0.28	\$0.28	\$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>\$0.07957</u>	<u>\$0.07957</u>	<u>\$0.00000</u>	<u>\$9.95</u>	<u>\$9.95</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$0.13752	\$0.13591	(\$0.00161)	\$17.19	\$16.99	(\$0.20)	(0.6%)
Total Bill				\$31.13	\$30.93	(\$0.20)	(0.6%)

* Impacts do not include the Electricity Consumption Tax.

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

Large General - G1 550 kVa, 200,000 kWh Typical Bill

	6/1/2014	8/1/2014					%
<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	\$97.16	\$97.16	\$0.00	\$97.16	\$97.16	\$0.00	0.0%
	<u>All kVa</u>	<u>All kVa</u>					
Distribution Charge	\$6.95	\$6.95	\$0.00	\$3,822.50	\$3,822.50	\$0.00	0.0%
Stranded Cost Charge	\$0.07	\$0.05	(\$0.02)	\$38.50	\$27.50	(\$11.00)	(0.1%)
Total	\$7.02	\$7.00	(\$0.02)	\$3,861.00	\$3,850.00	(\$11.00)	(0.1%)
	<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	\$0.02006	\$0.01854	(\$0.00152)	\$4,012.00	\$3,708.00	(\$304.00)	(1.4%)
Stranded Cost Charge	\$0.00007	\$0.00005	(\$0.00002)	\$14.00	\$10.00	(\$4.00)	(0.0%)
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$442.00	\$442.00	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$660.00	\$660.00	\$0.00	0.0%
Default Service Charge **	\$0.06188	\$0.06188	\$0.00000	\$12,376.00	\$12,376.00	\$0.00	0.0%
Total	\$0.08752	\$0.08598	(\$0.00154)	\$17,504.00	\$17,196.00	(\$308.00)	(1.4%)
Total Bill				\$21,462.16	\$21,143.16	(\$319.00)	(1.5%)

* Impacts do not include the Electricity Consumption Tax.

** Default Service Charge for the G1 class is determined monthly. For purposes of this comparison, the rate is unchanged.

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

Residential Rate D 670 kWh Bill - Mean Use*

	6/1/2014	8/1/2014					%
<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	\$0.03404	\$0.03404	\$0.00000	\$8.51	\$8.51	\$0.00	0.0%
Excess 250 kWh	\$0.03904	\$0.03904	\$0.00000	\$16.40	\$16.40	\$0.00	0.0%
External Delivery Charge	\$0.02006	\$0.01854	(\$0.00152)	\$13.44	\$12.42	(\$1.02)	(0.9%)
Stranded Cost Charge	\$0.00027	\$0.00018	(\$0.00009)	\$0.18	\$0.12	(\$0.06)	(0.1%)
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.48	\$1.48	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.21	\$2.21	\$0.00	0.0%
Default Service Charge	<u>\$0.08413</u>	<u>\$0.08413</u>	<u>\$0.00000</u>	<u>\$56.37</u>	<u>\$56.37</u>	<u>\$0.00</u>	<u>0.0%</u>
First 250 kWh	\$0.14401	\$0.14240	(\$0.00161)				
Excess 250 kWh	\$0.14901	\$0.14740	(\$0.00161)				
Total Bill				\$108.86	\$107.78	(\$1.08)	(1.0%)

Residential Rate D 553 kWh Bill - Median Use*

	6/1/2014	8/1/2014					%
<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	\$0.03404	\$0.03404	\$0.00000	\$8.51	\$8.51	\$0.00	0.0%
Excess 250 kWh	\$0.03904	\$0.03904	\$0.00000	\$11.83	\$11.83	\$0.00	0.0%
External Delivery Charge	\$0.02006	\$0.01854	(\$0.00152)	\$11.09	\$10.25	(\$0.84)	(0.9%)
Stranded Cost Charge	\$0.00027	\$0.00018	(\$0.00009)	\$0.15	\$0.10	(\$0.05)	(0.1%)
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.22	\$1.22	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$1.82	\$1.82	\$0.00	0.0%
Default Service Charge	<u>\$0.08413</u>	<u>\$0.08413</u>	<u>\$0.00000</u>	<u>\$46.52</u>	<u>\$46.52</u>	<u>\$0.00</u>	<u>0.0%</u>
First 250 kWh	\$0.14401	\$0.14240	(\$0.00161)				
Excess 250 kWh	\$0.14901	\$0.14740	(\$0.00161)				
Total Bill				\$91.42	\$90.53	(\$0.89)	(1.0%)

* Based on billing period April 2013 through March 2014.

** Impacts do not include the Electricity Consumption Tax.

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Unitil Energy Systems, Inc.
Average Class Bill Impacts
Due to Proposed Rate Changes Effective August 1, 2014

(A) Class of Service	(B) Annual Number of Customers (luminaires for Outdoor Lighting)	(C) Annual kWh Sales	(D) Annual kW / kVA Sales	(E) Proposed SCC Change \$	(F) Proposed EDC Change \$	(G) Estimated Annual Revenue \$ Under Present Rates	(H) Estimated Annual Revenue \$ Under Proposed Rates	(I) Proposed Net Change Revenue \$	(J) % Change Net SCC & EDC Revenue
Residential	763,694	480,638,599	n/a	(\$43,257)	(\$730,571)	\$78,599,050	\$77,825,222	(\$773,828)	(1.0%)
General Service	129,249	340,275,469	1,301,458	(\$30,625)	(\$517,219)	\$51,793,316	\$51,245,472	(\$547,844)	(1.1%)
Large General Service	1,814	347,650,754	989,158	(\$31,289)	(\$528,429)	\$37,368,467	\$36,808,749	(\$559,718)	(1.5%)
Outdoor Lighting	115,819	8,988,739	n/a	(\$809)	(\$13,663)	\$2,685,959	\$2,671,487	(\$14,472)	(0.5%)
Total	1,010,576	1,177,553,561		(\$105,980)	(\$1,789,881)	\$170,446,792	\$168,550,931	(\$1,895,861)	(1.1%)

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

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

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

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

(I) Column (H) minus Column (G)

(J) Column (E) + Column (F) divided by Column (G)

Unitil Energy Systems, Inc.
Typical Bill Impacts - June 1, 2014 versus August 1, 2014
Impacts do NOT include the Electricity Consumption Tax
Impact on D Rate Customers

<u>Average kWh</u>	<u>Total Bill Using Rates 6/1/2014</u>	<u>Total Bill Using Rates 8/1/2014</u>	<u>Total Difference</u>	<u>% Total Difference</u>
125	\$28.27	\$28.07	(\$0.20)	(0.7%)
250	\$46.27	\$45.87	(\$0.40)	(0.9%)
500	\$83.53	\$82.72	(\$0.81)	(1.0%)
600	\$98.43	\$97.46	(\$0.97)	(1.0%)
750	\$120.78	\$119.57	(\$1.21)	(1.0%)
1,000	\$158.03	\$156.42	(\$1.61)	(1.0%)
1,250	\$195.28	\$193.27	(\$2.01)	(1.0%)
1,500	\$232.54	\$230.12	(\$2.41)	(1.0%)
2,000	\$307.04	\$303.82	(\$3.22)	(1.0%)
3,500	\$530.56	\$524.92	(\$5.63)	(1.1%)
5,000	\$754.07	\$746.02	(\$8.05)	(1.1%)

	<u>Rates - Effective June 1, 2014</u>	<u>Rates - Proposed August 1, 2014</u>	<u>Difference</u>
Customer Charge	\$10.27	\$10.27	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge: First 250 kWh	\$0.03404	\$0.03404	\$0.00000
Excess 250 kWh	\$0.03904	\$0.03904	\$0.00000
External Delivery Charge	\$0.02006	\$0.01854	(\$0.00152)
Stranded Cost Charge	\$0.00027	\$0.00018	(\$0.00009)
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	<u>\$0.08413</u>	<u>\$0.08413</u>	<u>\$0.00000</u>
TOTAL First 250 kWh	\$0.14401	\$0.14240	(\$0.00161)
Excess 250 kWh	\$0.14901	\$0.14740	(\$0.00161)

Unitil Energy Systems, Inc.
Typical Bill Impacts - June 1, 2014 versus August 1, 2014
Impacts do NOT include the Electricity Consumption Tax
Impact on G2 Rate Customers

<u>Load Factor</u>	<u>Average Monthly kW</u>	<u>Average Monthly kWh</u>	<u>Total Bill Using Rates 6/1/2014</u>	<u>Total Bill Using Rates 8/1/2014</u>	<u>Total Difference</u>	<u>% Total Difference</u>
20%	5	730	\$147.06	\$145.83	(\$1.22)	(0.8%)
20%	10	1,460	\$275.70	\$273.25	(\$2.45)	(0.9%)
20%	15	2,190	\$404.35	\$400.68	(\$3.67)	(0.9%)
20%	25	3,650	\$661.64	\$655.52	(\$6.12)	(0.9%)
20%	50	7,300	\$1,304.87	\$1,292.63	(\$12.24)	(0.9%)
20%	75	10,950	\$1,948.10	\$1,929.74	(\$18.36)	(0.9%)
20%	100	14,600	\$2,591.33	\$2,566.85	(\$24.48)	(0.9%)
20%	150	21,900	\$3,877.79	\$3,841.06	(\$36.73)	(0.9%)
36%	5	1,314	\$208.49	\$206.37	(\$2.12)	(1.0%)
36%	10	2,628	\$398.58	\$394.33	(\$4.25)	(1.1%)
36%	15	3,942	\$588.66	\$582.29	(\$6.37)	(1.1%)
36%	25	6,570	\$968.82	\$958.21	(\$10.62)	(1.1%)
36%	50	13,140	\$1,919.24	\$1,898.00	(\$21.24)	(1.1%)
36%	75	19,710	\$2,869.65	\$2,837.80	(\$31.85)	(1.1%)
36%	100	26,280	\$3,820.07	\$3,777.59	(\$42.47)	(1.1%)
36%	150	39,420	\$5,720.89	\$5,657.19	(\$63.71)	(1.1%)
50%	5	1,825	\$262.25	\$259.34	(\$2.91)	(1.1%)
50%	10	3,650	\$506.09	\$500.27	(\$5.82)	(1.2%)
50%	15	5,475	\$749.93	\$741.20	(\$8.73)	(1.2%)
50%	25	9,125	\$1,237.61	\$1,223.06	(\$14.55)	(1.2%)
50%	50	18,250	\$2,456.81	\$2,427.71	(\$29.11)	(1.2%)
50%	75	27,375	\$3,676.01	\$3,632.35	(\$43.66)	(1.2%)
50%	100	36,500	\$4,895.21	\$4,837.00	(\$58.21)	(1.2%)
50%	150	54,750	\$7,333.61	\$7,246.30	(\$87.32)	(1.2%)

	<u>Rates - Effective June 1, 2014</u>	<u>Rates - Proposed August 1, 2014</u>	<u>Difference</u>
Customer Charge	\$18.41	\$18.41	\$0.00
Distribution Charge	<u>All kW</u> \$10.31	<u>All kW</u> \$10.31	<u>All kW</u> \$0.00
Stranded Cost Charge	<u>\$0.06</u>	<u>\$0.04</u>	<u>(\$0.02)</u>
TOTAL	\$10.37	\$10.35	(\$0.02)
Distribution Charge	<u>kWh</u> \$0.00000	<u>kWh</u> \$0.00000	<u>kWh</u> \$0.00000
External Delivery Charge	\$0.02006	\$0.01854	(\$0.00152)
Stranded Cost Charge	\$0.00006	\$0.00004	(\$0.00002)
Storm Recovery Adj. Factor	\$0.00221	\$0.00221	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	<u>\$0.07957</u>	<u>\$0.07957</u>	<u>\$0.00000</u>
TOTAL	\$0.10520	\$0.10366	(\$0.00154)

Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2014 versus August 1, 2014 Impacts do NOT include the Electricity Consumption Tax Impact on G2 kWh Meter Rate Customers				
Average Monthly kWh	Total Bill Using Rates 6/1/2014	Total Bill Using Rates 8/1/2014	Total Difference	% Total Difference
15	\$16.00	\$15.98	(\$0.02)	(0.2%)
75	\$24.25	\$24.13	(\$0.12)	(0.5%)
150	\$34.57	\$34.33	(\$0.24)	(0.7%)
250	\$48.32	\$47.92	(\$0.40)	(0.8%)
350	\$62.07	\$61.51	(\$0.56)	(0.9%)
450	\$75.82	\$75.10	(\$0.72)	(1.0%)
550	\$89.58	\$88.69	(\$0.89)	(1.0%)
650	\$103.33	\$102.28	(\$1.05)	(1.0%)
750	\$117.08	\$115.87	(\$1.21)	(1.0%)
900	\$137.71	\$136.26	(\$1.45)	(1.1%)
	Rates - Effective June 1, 2014	Rates - Proposed August 1, 2014	Difference	
kWh Meter Customer Charge	\$13.94	\$13.94	\$0.00	
	All kWh	All kWh	All kWh	
Distribution Charge	\$0.03211	\$0.03211	\$0.00000	
External Delivery Charge	\$0.02006	\$0.01854	(\$0.00152)	
Stranded Cost Charge	\$0.00027	\$0.00018	(\$0.00009)	
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000	
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	
Default Service Charge	<u>\$0.07957</u>	<u>\$0.07957</u>	<u>\$0.00000</u>	
TOTAL	\$0.13752	\$0.13591	(\$0.00161)	

Unitil Energy Systems, Inc.
Typical Bill Impacts - June 1, 2014 versus August 1, 2014
Impacts do NOT include the Electricity Consumption Tax
Impact on G2 QRWH and SH Rate Customers

<u>Average kWh</u>	<u>Total Bill Using Rates 6/1/2014</u>	<u>Total Bill Using Rates 8/1/2014</u>	<u>Total Difference</u>	<u>% Total Difference</u>
100	\$19.86	\$19.70	(\$0.16)	(0.8%)
200	\$33.48	\$33.16	(\$0.32)	(1.0%)
300	\$47.09	\$46.61	(\$0.48)	(1.0%)
400	\$60.71	\$60.06	(\$0.64)	(1.1%)
500	\$74.32	\$73.52	(\$0.81)	(1.1%)
750	\$108.36	\$107.15	(\$1.21)	(1.1%)
1,000	\$142.39	\$140.78	(\$1.61)	(1.1%)
1,500	\$210.46	\$208.05	(\$2.41)	(1.1%)
2,000	\$278.53	\$275.31	(\$3.22)	(1.2%)
2,500	\$346.60	\$342.58	(\$4.03)	(1.2%)

	<u>Rates - Effective June 1, 2014</u>	<u>Rates - Proposed August 1, 2014</u>	<u>Difference</u>
Customer Charge	\$6.25	\$6.25	\$0.00
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.03073	\$0.03073	\$0.00000
External Delivery Charge	\$0.02006	\$0.01854	(\$0.00152)
Stranded Cost Charge	\$0.00027	\$0.00018	(\$0.00009)
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	<u>\$0.07957</u>	<u>\$0.07957</u>	<u>\$0.00000</u>
TOTAL	\$0.13614	\$0.13453	(\$0.00161)

Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2014 versus August 1, 2014 Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers						
Load Factor	Average Monthly kVa	Average Monthly kWh	Total Bill Using Rates 6/1/2014	Total Bill Using Rates 8/1/2014	Total Difference	% Total Difference
25.0%	200	36,500	\$4,695.64	\$4,635.43	(\$60.21)	(1.3%)
25.0%	400	73,000	\$9,294.12	\$9,173.70	(\$120.42)	(1.3%)
25.0%	600	109,500	\$13,892.60	\$13,711.97	(\$180.63)	(1.3%)
25.0%	800	146,000	\$18,491.08	\$18,250.24	(\$240.84)	(1.3%)
25.0%	1,000	182,500	\$23,089.56	\$22,788.51	(\$301.05)	(1.3%)
25.0%	1,500	273,750	\$34,585.76	\$34,134.19	(\$451.57)	(1.3%)
25.0%	2,000	365,000	\$46,081.96	\$45,479.86	(\$602.10)	(1.3%)
25.0%	2,500	456,250	\$57,578.16	\$56,825.54	(\$752.63)	(1.3%)
25.0%	3,000	547,500	\$69,074.36	\$68,171.21	(\$903.15)	(1.3%)
40.0%	200	58,400	\$6,612.33	\$6,518.39	(\$93.94)	(1.4%)
40.0%	400	116,800	\$13,127.50	\$12,939.62	(\$187.87)	(1.4%)
40.0%	600	175,200	\$19,642.66	\$19,360.86	(\$281.81)	(1.4%)
40.0%	800	233,600	\$26,157.83	\$25,782.09	(\$375.74)	(1.4%)
40.0%	1,000	292,000	\$32,673.00	\$32,203.32	(\$469.68)	(1.4%)
40.0%	1,500	438,000	\$48,960.92	\$48,256.40	(\$704.52)	(1.4%)
40.0%	2,000	584,000	\$65,248.84	\$64,309.48	(\$939.36)	(1.4%)
40.0%	2,500	730,000	\$81,536.76	\$80,362.56	(\$1,174.20)	(1.4%)
40.0%	3,000	876,000	\$97,824.68	\$96,415.64	(\$1,409.04)	(1.4%)
57.0%	200	83,220	\$8,784.57	\$8,652.42	(\$132.16)	(1.5%)
57.0%	400	166,440	\$17,471.99	\$17,207.67	(\$264.32)	(1.5%)
57.0%	600	249,660	\$26,159.40	\$25,762.93	(\$396.48)	(1.5%)
57.0%	800	332,880	\$34,846.82	\$34,318.18	(\$528.64)	(1.5%)
57.0%	1,000	416,100	\$43,534.23	\$42,873.44	(\$660.79)	(1.5%)
57.0%	1,500	624,150	\$65,252.77	\$64,261.58	(\$991.19)	(1.5%)
57.0%	2,000	832,200	\$86,971.30	\$85,649.72	(\$1,321.59)	(1.5%)
57.0%	2,500	1,040,250	\$108,689.84	\$107,037.86	(\$1,651.99)	(1.5%)
57.0%	3,000	1,248,300	\$130,408.38	\$128,425.99	(\$1,982.38)	(1.5%)
71.0%	200	103,660	\$10,573.48	\$10,409.85	(\$163.64)	(1.5%)
71.0%	400	207,320	\$21,049.81	\$20,722.53	(\$327.27)	(1.6%)
71.0%	600	310,980	\$31,526.13	\$31,035.22	(\$490.91)	(1.6%)
71.0%	800	414,640	\$42,002.45	\$41,347.91	(\$654.55)	(1.6%)
71.0%	1,000	518,300	\$52,478.78	\$51,660.59	(\$818.18)	(1.6%)
71.0%	1,500	777,450	\$78,669.58	\$77,442.31	(\$1,227.27)	(1.6%)
71.0%	2,000	1,036,600	\$104,860.39	\$103,224.03	(\$1,636.36)	(1.6%)
71.0%	2,500	1,295,750	\$131,051.20	\$129,005.75	(\$2,045.45)	(1.6%)
71.0%	3,000	1,554,900	\$157,242.01	\$154,787.46	(\$2,454.55)	(1.6%)

	Rates - Effective June 1, 2014	Rates - Proposed August 1, 2014	Difference
Customer Charge	\$97.16	\$97.16	\$0.00
	<u>All kVA</u>	<u>All kVA</u>	<u>All kVA</u>
Distribution Charge	\$6.95	\$6.95	\$0.00
Stranded Cost Charge	\$0.07	\$0.05	(\$0.02)
TOTAL	\$7.02	\$7.00	(\$0.02)
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.02006	\$0.01854	(\$0.00152)
Stranded Cost Charge	\$0.00007	\$0.00005	(\$0.00002)
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge*	\$0.06188	\$0.06188	\$0.00000
TOTAL	\$0.08752	\$0.08598	(\$0.00154)

* Default Service Charge for the G1 class is determined monthly. For purposes of this comparison, the rate is unchanged.

Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2014 versus August 1, 2014 Impacts do NOT include the Electricity Consumption Tax Impact on OL Rate Customers *								
	Nominal Watts	Lumens	Type	Average Monthly kWh	Total Bill Using Rates 6/1/2014	Total Bill Using Rates 8/1/2014	Total Difference	% Total Difference
<u>Mercury Vapor:</u>								
1	100	3,500	ST	40	\$15.50	\$15.43	(\$0.06)	(0.4%)
2	175	7,000	ST	67	\$20.71	\$20.60	(\$0.11)	(0.5%)
3	250	11,000	ST	95	\$25.68	\$25.53	(\$0.15)	(0.6%)
4	400	20,000	ST	154	\$35.17	\$34.93	(\$0.25)	(0.7%)
5	1,000	60,000	ST	388	\$79.96	\$79.33	(\$0.62)	(0.8%)
6	250	11,000	FL	95	\$26.80	\$26.65	(\$0.15)	(0.6%)
7	400	20,000	FL	154	\$36.61	\$36.37	(\$0.25)	(0.7%)
8	1,000	60,000	FL	388	\$75.64	\$75.01	(\$0.62)	(0.8%)
9	100	3,500	PB	40	\$15.62	\$15.55	(\$0.06)	(0.4%)
10	175	7,000	PB	67	\$19.87	\$19.76	(\$0.11)	(0.5%)
<u>High Pressure Sodium:</u>								
11	50	4,000	ST	21	\$13.72	\$13.69	(\$0.03)	(0.2%)
12	100	9,500	ST	43	\$17.67	\$17.60	(\$0.07)	(0.4%)
13	150	16,000	ST	60	\$19.52	\$19.43	(\$0.10)	(0.5%)
14	250	30,000	ST	101	\$27.56	\$27.39	(\$0.16)	(0.6%)
15	400	50,000	ST	161	\$38.67	\$38.41	(\$0.26)	(0.7%)
16	1,000	140,000	ST	398	\$80.50	\$79.86	(\$0.64)	(0.8%)
17	150	16,000	FL	60	\$21.76	\$21.67	(\$0.10)	(0.4%)
18	250	30,000	FL	101	\$29.12	\$28.95	(\$0.16)	(0.6%)
19	400	50,000	FL	161	\$38.15	\$37.89	(\$0.26)	(0.7%)
20	1,000	140,000	FL	398	\$80.85	\$80.21	(\$0.64)	(0.8%)
21	50	4,000	PB	21	\$12.75	\$12.72	(\$0.03)	(0.3%)
22	100	95,000	PB	43	\$16.54	\$16.47	(\$0.07)	(0.4%)
<u>Metal Halide:</u>								
23	175	8,800	ST	66	\$24.61	\$24.50	(\$0.11)	(0.4%)
24	250	13,500	ST	92	\$29.02	\$28.87	(\$0.15)	(0.5%)
25	400	23,500	ST	148	\$35.69	\$35.45	(\$0.24)	(0.7%)
26	175	8,800	FL	66	\$27.58	\$27.47	(\$0.11)	(0.4%)
27	250	13,500	FL	92	\$32.08	\$31.93	(\$0.15)	(0.5%)
28	400	23,500	FL	148	\$38.02	\$37.78	(\$0.24)	(0.6%)
29	175	8,800	PB	66	\$23.38	\$23.27	(\$0.11)	(0.5%)
30	250	13,500	PB	92	\$27.25	\$27.10	(\$0.15)	(0.5%)
31	400	23,500	PB	148	\$34.46	\$34.22	(\$0.24)	(0.7%)
Luminaire Charges For Year Round Service:								
Rates - Effective June 1, 2014								
		Mercury Vapor Rate/Mo.		Sodium Vapor Rate/Mo.		Metal Halide Rate/Mo.		
Customer Charge	\$0.00	1	\$11.28	11	\$11.51	23	\$17.65	
		2	\$13.65	12	\$13.14	24	\$19.32	
	<u>All kWh</u>	3	\$15.67	13	\$13.20	25	\$20.09	
Distribution Charge	\$0.00000	4	\$18.94	14	\$16.91	26	\$20.62	
External Delivery Charge	\$0.02006	5	\$39.06	15	\$21.70	27	\$22.38	
Stranded Cost Charge	\$0.00027	6	\$16.79	16	\$38.55	28	\$22.42	
Storm Recovery Adj. Factor	\$0.00221	7	\$20.38	17	\$15.44	29	\$16.42	
System Benefits Charge	\$0.00330	8	\$34.74	18	\$18.47	30	\$17.55	
Default Service Charge	<u>\$0.07957</u>	9	\$11.40	19	\$21.18	31	\$18.86	
		10	\$12.81	20	\$38.90			
TOTAL	\$0.10541			21	\$10.54			
				22	\$12.01			
Rates - Proposed August 1, 2014								
		Mercury Vapor Rate/Mo.		Sodium Vapor Rate/Mo.		Metal Halide Rate/Mo.		
Customer Charge	\$0.00	1	\$11.28	11	\$11.51	23	\$17.65	
		2	\$13.65	12	\$13.14	24	\$19.32	
	<u>All kWh</u>	3	\$15.67	13	\$13.20	25	\$20.09	
Distribution Charge	\$0.00000	4	\$18.94	14	\$16.91	26	\$20.62	
External Delivery Charge	\$0.01854	5	\$39.06	15	\$21.70	27	\$22.38	
Stranded Cost Charge	\$0.00018	6	\$16.79	16	\$38.55	28	\$22.42	
Storm Recovery Adj. Factor	\$0.00221	7	\$20.38	17	\$15.44	29	\$16.42	
System Benefits Charge	\$0.00330	8	\$34.74	18	\$18.47	30	\$17.55	
Default Service Charge	<u>\$0.07957</u>	9	\$11.40	19	\$21.18	31	\$18.86	
		10	\$12.81	20	\$38.90			
TOTAL	\$0.10380			21	\$10.54			
				22	\$12.01			
	Difference	Mercury Vapor-Difference		Sodium Vapor-Difference		Metal Halide-Difference		
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	(\$0.00152)	5	\$0.00	15	\$0.00	27	\$0.00	
Stranded Cost Charge	(\$0.00009)	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>\$0.00000</u>	9	\$0.00	19	\$0.00	31	\$0.00	
		10	\$0.00	20	\$0.00			
TOTAL	(\$0.00161)			21	\$0.00			
				22	\$0.00			

* Luminaire charges based on All-Night Service option.

