

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:

	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Total
Power Supply Charge							
<i>As shown on Schedule LSM-2 Page 1</i>							
Residential Class							
1 Reconciliation	\$124,241	\$141,925	\$131,784	\$121,358	\$108,808	\$96,942	\$725,058
2 Total Costs	\$2,362,812	\$3,585,043	\$3,335,796	\$2,271,335	\$1,574,577	\$1,317,412	\$14,446,975
3 Reconciliation plus Total Costs (L.1 + L.2)	\$2,487,053	\$3,726,967	\$3,467,580	\$2,392,692	\$1,683,386	\$1,414,354	\$15,172,033
4 kWh Purchases	<u>37,759,581</u>	<u>43,133,984</u>	<u>40,052,139</u>	<u>36,883,213</u>	<u>33,069,246</u>	<u>29,462,745</u>	<u>220,360,906</u>
5 Total, Before Losses (L.3 / L.4)	\$0.06587	\$0.08640	\$0.08658	\$0.06487	\$0.05090	\$0.04800	\$0.06885
6 Losses	<u>6.40%</u>						
Total Retail Rate - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.07008	\$0.09193	\$0.09212	\$0.06902	\$0.05416	\$0.05108	
8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.07326
G2 and OL Class							
9 Reconciliation	\$45,599	\$48,557	\$48,906	\$46,321	\$45,286	\$45,762	\$280,431
10 Total Costs	\$848,591	\$1,204,050	\$1,206,798	\$833,543	\$617,871	\$583,471	\$5,294,323
11 Reconciliation plus Total Costs (L.9 + L.10)	\$894,191	\$1,252,607	\$1,255,704	\$879,864	\$663,157	\$629,233	\$5,574,754
12 kWh Purchases	<u>13,857,906</u>	<u>14,756,581</u>	<u>14,862,714</u>	<u>14,077,304</u>	<u>13,762,711</u>	<u>13,907,230</u>	<u>85,224,446</u>
13 Total, Before Losses (L.11 / L.12)	\$0.06453	\$0.08488	\$0.08449	\$0.06250	\$0.04819	\$0.04525	\$0.06541
14 Losses	<u>6.40%</u>						
Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.06866	\$0.09032	\$0.08989	\$0.06650	\$0.05127	\$0.04814	
16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.06960

	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Total
Renewable Portfolio Standard (RPS) Charge							
<i>As shown on Schedule LSM-3 Page 1</i>							
17 Reconciliation	(\$97,229)	(\$109,045)	(\$103,440)	(\$95,992)	(\$88,215)	(\$81,694)	(\$575,615)
18 Total Costs	<u>\$143,653</u>	<u>\$336,663</u>	<u>\$319,361</u>	<u>\$296,365</u>	<u>\$272,359</u>	<u>\$252,230</u>	<u>\$1,620,630</u>
19 Reconciliation plus Total Costs (L.17 + L.18)	\$46,424	\$227,617	\$215,921	\$200,374	\$184,144	\$170,536	\$1,045,016
20 kWh Purchases	<u>51,617,486</u>	<u>57,890,565</u>	<u>54,914,853</u>	<u>50,960,517</u>	<u>46,831,957</u>	<u>43,369,975</u>	<u>305,585,353</u>
21 Total, Before Losses (L.19 / L.20)	\$0.00090	\$0.00393	\$0.00393	\$0.00393	\$0.00393	\$0.00393	\$0.00342
22 Losses	<u>6.40%</u>						
23 Total Retail Rate - Variable RPS Charge (L.21 * (1+L.22))	\$0.00096	\$0.00418	\$0.00418	\$0.00418	\$0.00418	\$0.00418	
24 Total Retail Rate - Fixed RPS Charge (L.21 * (1+L.22))							\$0.00364

TOTAL DEFAULT SERVICE CHARGE							
Total Retail Rate - Residential Variable Default Service Charge (L.7 + L.23)							
25	\$0.07104	\$0.09611	\$0.09630	\$0.07320	\$0.05834	\$0.05526	
Total Retail Rate - Residential Fixed Default Service Charge (L.8+L.24)							
26							\$0.07690
Total Retail Rate - G2 and OL Variable Default Service Charge (L.15 + L.23)							
27	\$0.06962	\$0.09450	\$0.09407	\$0.07068	\$0.05545	\$0.05232	
Total Retail Rate - G2 and OL Fixed Default Service Charge (L.16+L.24)							
28							\$0.07324

Authorized by NHPUC Order No.

in Case No. DE 16-250, dated

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:							
	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Total
Power Supply Charge							
Residential Class							
1 Reconciliation	\$104,328	\$128,139	\$151,730	\$121,768	\$98,341	\$106,962	\$711,268
2 Total Costs	\$1,637,247	\$2,310,464	\$2,490,960	\$1,819,241	\$1,512,638	\$1,811,726	\$11,582,276
3 Reconciliation plus Total Costs (L.1 + L.2)	\$1,741,575	\$2,438,603	\$2,642,690	\$1,941,009	\$1,610,979	\$1,918,688	\$12,293,544
4 kWh Purchases	<u>33,312,001</u>	<u>40,914,823</u>	<u>48,447,343</u>	<u>38,880,510</u>	<u>31,400,422</u>	<u>34,152,917</u>	<u>227,108,015</u>
5 Total, Before Losses (L.3 / L.4)	\$0.05228	\$0.05960	\$0.05455	\$0.04992	\$0.05130	\$0.05618	\$0.05413
6 Losses	<u>6.40%</u>						
Total Retail Rate - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.05563	\$0.06342	\$0.05804	\$0.05312	\$0.05459	\$0.05977	
Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.05760
G2 and OL Class							
9 Reconciliation	\$48,420	\$58,403	\$58,468	\$55,025	\$48,040	\$46,588	\$314,945
10 Total Costs	\$734,855	\$1,029,194	\$958,587	\$807,719	\$706,746	\$779,909	\$5,017,009
11 Reconciliation plus Total Costs (L.9 + L.10)	\$783,275	\$1,087,596	\$1,017,055	\$862,744	\$754,786	\$826,497	\$5,331,953
12 kWh Purchases	<u>15,457,982</u>	<u>18,644,781</u>	<u>18,665,591</u>	<u>17,566,517</u>	<u>15,336,523</u>	<u>14,873,121</u>	<u>100,544,514</u>
13 Total, Before Losses (L.11 / L.12)	\$0.05067	\$0.05833	\$0.05449	\$0.04911	\$0.04921	\$0.05557	\$0.05303
14 Losses	<u>6.40%</u>						
Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.05391	\$0.06207	\$0.05798	\$0.05226	\$0.05236	\$0.05913	
Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.05642
Renewable Portfolio Standard (RPS) Charge							
17 Reconciliation	(\$87,444)	(\$106,790)	(\$120,333)	(\$101,209)	(\$83,799)	(\$87,903)	(\$587,478)
18 Total Costs	\$187,484	\$228,962	\$257,993	\$216,996	\$179,670	\$188,467	\$1,259,573
19 Reconciliation plus Total Costs (L.17 + L.18)	\$100,040	\$122,172	\$137,660	\$115,787	\$95,871	\$100,564	\$672,095
20 kWh Purchases	<u>48,769,983</u>	<u>59,559,604</u>	<u>67,112,934</u>	<u>56,447,027</u>	<u>46,736,945</u>	<u>49,026,037</u>	<u>327,652,529</u>
21 Total, Before Losses (L.19 / L.20)	\$0.00205	\$0.00205	\$0.00205	\$0.00205	\$0.00205	\$0.00205	\$0.00205
22 Losses	<u>6.40%</u>						
23 Total Retail Rate - Variable RPS Charge (L.21 * (1+L.22))	\$0.00218	\$0.00218	\$0.00218	\$0.00218	\$0.00218	\$0.00218	
24 Total Retail Rate - Fixed RPS Charge (L.21 * (1+L.22))							\$0.00218
TOTAL DEFAULT SERVICE CHARGE							
25 Total Retail Rate - Residential Variable Default Service Charge (L.7 + L.23)	\$0.05781	\$0.06560	\$0.06022	\$0.05530	\$0.05677	\$0.06195	
26 Total Retail Rate - Residential Fixed Default Service Charge (L.8+L.24)							\$0.05978
27 Total Retail Rate - G2 and OL Variable Default Service Charge (L.15 + L.23)	\$0.05609	\$0.06425	\$0.06016	\$0.05444	\$0.05454	\$0.06131	
28 Total Retail Rate - G2 and OL Fixed Default Service Charge (L.16+L.24)							\$0.05860

Authorized by NHPUC Order No. 25,880 in Case No. DE-16-250, dated April 8, 2016

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:

	<u>Dec-16</u>	<u>Jan-17</u>	<u>Feb-17</u>	<u>Mar-17</u>	<u>Apr-17</u>	<u>May-17</u>	<u>Total</u>	<u>Jun-16</u>	<u>Jul-16</u>	<u>Aug-16</u>	<u>Sep-16</u>	<u>Oct-16</u>	<u>Nov-16</u>	<u>Total</u>
Power Supply Charge	<i>As shown on Schedule LSM-4 Page 1</i>													
1 Reconciliation							(\$92,268)							(\$101,257)
2 Total Costs excl. wholesale supplier charge							\$24,427							\$22,713
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							(\$67,841)							(\$78,544)
4 kWh Purchases							17,176,440							23,093,855
5 Total, Before Losses (L.3 / L.4)							(\$0.00395)							(\$0.00340)
6 Losses							4.591%							4.591%
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	(\$0.00413)	(\$0.00413)	(\$0.00413)	(\$0.00413)	(\$0.00413)	(\$0.00413)	(\$0.00413)	(\$0.00356)	(\$0.00356)	(\$0.00356)	(\$0.00356)	(\$0.00356)	(\$0.00356)	(\$0.00356)
8a Wholesale Supplier Charge	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET		MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
8b Losses	4.591%	4.591%	4.591%	4.591%	4.591%	4.591%		4.591%	4.591%	4.591%	4.591%	4.591%	4.591%	
8 Retail Rate - Wholesale Supplier Charge (L.8a * (1+L.8b))	MARKET	MARKET	MARKET	MARKET	MARKET	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	MARKET	MARKET	MARKET	MARKET	MARKET	
Renewable Portfolio Standard (RPS) Charge	<i>As shown on Schedule LSM-5 Page 1</i>													
10 Reconciliation	\$1,714	\$1,767	\$1,874	\$1,790	\$1,803	\$1,754	\$10,703	\$1,893	\$2,075	\$2,110	\$2,015	\$1,865	\$1,788	\$11,744
11 Total Costs	\$7,777	\$16,751	\$17,761	\$16,973	\$17,093	\$16,631	\$92,986	\$14,531	\$15,934	\$16,197	\$15,467	\$14,316	\$13,725	\$90,170
12 Reconciliation plus Total Costs (L.10+ L.11)	\$9,491	\$18,518	\$19,635	\$18,763	\$18,896	\$18,386	\$103,689	\$16,424	\$18,009	\$18,306	\$17,482	\$16,181	\$15,512	\$101,915
13 kWh Purchases	2,751,130	2,835,770	3,006,840	2,873,340	2,893,760	2,815,600	17,176,440	3,721,650	4,080,920	4,148,210	3,961,399	3,666,624	3,515,052	23,093,855
14 Total, Before Losses (L.12 / L.13)	\$0.00345	\$0.00653	\$0.00653	\$0.00653	\$0.00653	\$0.00653		\$0.00441	\$0.00441	\$0.00441	\$0.00441	\$0.00441	\$0.00441	
15 Losses	4.591%	4.591%	4.591%	4.591%	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))	\$0.00361	\$0.00683	\$0.00683	\$0.00683	\$0.00683	\$0.00683		\$0.00462	\$0.00462	\$0.00462	\$0.00462	\$0.00462	\$0.00462	
TOTAL DEFAULT SERVICE CHARGE														
17 Total Retail Rate - Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET		MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

Authorized by NHPUC Order No. 25,880 in Case No. DE 16-250, dated April 8, 2016

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**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 Fixed Default Service Supply Only	LI-EAP discount Variable Default Service Supply Only					LI-EAP discount Fixed Default Service Supply Only	LI-EAP discount Variable Default Service Supply Only						
				Aug-2016 - Nov-2016 (1)- Dec-2016 - May-2017 (1)	Dec-2016 - May-2017 (1)	Dec-16 (3)	Jan-17 (3)	Feb-17 (3)	Mar-17 (3)	Apr-17 (3)	May-17 (3)	Aug-2016 - Nov-2016 (2)-	Aug-16 (3)	Sep-16 (3)	Oct-16 (3)	Nov-16 (3)		
1 (4)	N/A	N/A																
2	151 - 200	8%	Customer Charge	(\$0.82)														
			First 250 kWh	(\$0.00502)	(\$0.00615)	(\$0.00568)	(\$0.00769)	(\$0.00770)	(\$0.00586)	(\$0.00467)	(\$0.00442)	(\$0.00478)	(\$0.00482)	(\$0.00442)	(\$0.00454)	(\$0.00496)		
			Next 500 kWh	(\$0.00542)	(\$0.00615)	(\$0.00568)	(\$0.00769)	(\$0.00770)	(\$0.00586)	(\$0.00467)	(\$0.00442)	(\$0.00478)	(\$0.00482)	(\$0.00442)	(\$0.00454)	(\$0.00496)		
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000		
3	126 - 150	22%	Customer Charge	(\$2.26)														
			First 250 kWh	(\$0.01382)	(\$0.01692)	(\$0.01563)	(\$0.02114)	(\$0.02119)	(\$0.01610)	(\$0.01283)	(\$0.01216)	(\$0.01315)	(\$0.01325)	(\$0.01217)	(\$0.01249)	(\$0.01363)		
			Next 500 kWh	(\$0.01492)	(\$0.01692)	(\$0.01563)	(\$0.02114)	(\$0.02119)	(\$0.01610)	(\$0.01283)	(\$0.01216)	(\$0.01315)	(\$0.01325)	(\$0.01217)	(\$0.01249)	(\$0.01363)		
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000		
000184 4	101 - 125	36%	Customer Charge	(\$3.70)														
			First 250 kWh	(\$0.02261)	(\$0.02768)	(\$0.02557)	(\$0.03460)	(\$0.03467)	(\$0.02635)	(\$0.02100)	(\$0.01989)	(\$0.02152)	(\$0.02168)	(\$0.01991)	(\$0.02044)	(\$0.02230)		
			Next 500 kWh	(\$0.02441)	(\$0.02768)	(\$0.02557)	(\$0.03460)	(\$0.03467)	(\$0.02635)	(\$0.02100)	(\$0.01989)	(\$0.02152)	(\$0.02168)	(\$0.01991)	(\$0.02044)	(\$0.02230)		
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000		
5	76 - 100	52%	Customer Charge	(\$5.34)														
			First 250 kWh	(\$0.03266)	(\$0.03999)	(\$0.03694)	(\$0.04998)	(\$0.05008)	(\$0.03806)	(\$0.03034)	(\$0.02874)	(\$0.03109)	(\$0.03131)	(\$0.02876)	(\$0.02952)	(\$0.03221)		
			Next 500 kWh	(\$0.03526)	(\$0.03999)	(\$0.03694)	(\$0.04998)	(\$0.05008)	(\$0.03806)	(\$0.03034)	(\$0.02874)	(\$0.03109)	(\$0.03131)	(\$0.02876)	(\$0.02952)	(\$0.03221)		
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000		
6	0 - 75	76%	Customer Charge	(\$7.81)														
			First 250 kWh	(\$0.04773)	(\$0.05844)	(\$0.05399)	(\$0.07304)	(\$0.07319)	(\$0.05563)	(\$0.04434)	(\$0.04200)	(\$0.04543)	(\$0.04577)	(\$0.04203)	(\$0.04315)	(\$0.04708)		
			Next 500 kWh	(\$0.05153)	(\$0.05844)	(\$0.05399)	(\$0.07304)	(\$0.07319)	(\$0.05563)	(\$0.04434)	(\$0.04200)	(\$0.04543)	(\$0.04577)	(\$0.04203)	(\$0.04315)	(\$0.04708)		
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$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 (Residential) Fixed Default Service Rate multiplied by the appropriate discount. These figures exclude delivery.
- (3) Discount calculated using Non-G1 class (Residential) 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 July 1, 2016 in accordance with Order No. 25-901 in DE 14-078.

Authorized by NHPUC Order No. ~~25,928~~ in Case No. ~~DE 16-668~~, dated ~~July 27, 2016~~

Issued: September 30~~th~~th ~~July 12, 2016~~
Effective: December 1~~st~~st ~~August 1, 2016~~

Issued By: Mark H. Collin
Sr. Vice President

	<u>Dec-16</u> <u>Estimated</u>	<u>Jan-17</u> <u>Estimated</u>	<u>Feb-17</u> <u>Estimated</u>	<u>Mar-17</u> <u>Estimated</u>	<u>Apr-17</u> <u>Estimated</u>	<u>May-17</u> <u>Estimated</u>	<u>Total</u>
<u>Residential Class</u>							
1 Reconciliation (1)	\$124,241	\$141,925	\$131,784	\$121,358	\$108,808	\$96,942	\$725,058
2 Total Costs (Page 2)	<u>\$2,362,812</u>	<u>\$3,585,043</u>	<u>\$3,335,796</u>	<u>\$2,271,335</u>	<u>\$1,574,577</u>	<u>\$1,317,412</u>	<u>\$14,446,975</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$2,487,053	\$3,726,967	\$3,467,580	\$2,392,692	\$1,683,386	\$1,414,354	\$15,172,033
4 kWh Purchases	<u>37,759,581</u>	<u>43,133,984</u>	<u>40,052,139</u>	<u>36,883,213</u>	<u>33,069,246</u>	<u>29,462,745</u>	<u>220,360,906</u>
5 Total, Before Losses (L.3 / L.4)	\$0.06587	\$0.08640	\$0.08658	\$0.06487	\$0.05090	\$0.04800	\$0.06885
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 - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.07008	\$0.09193	\$0.09212	\$0.06902	\$0.05416	\$0.05108	
8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.07326
<u>G2 and OL Class</u>							
9 Reconciliation (1)	\$45,599	\$48,557	\$48,906	\$46,321	\$45,286	\$45,762	\$280,431
10 Total Costs (Page 2)	<u>\$848,591</u>	<u>\$1,204,050</u>	<u>\$1,206,798</u>	<u>\$833,543</u>	<u>\$617,871</u>	<u>\$583,471</u>	<u>\$5,294,323</u>
11 Reconciliation plus Total Costs (L.9 + L.10)	\$894,191	\$1,252,607	\$1,255,704	\$879,864	\$663,157	\$629,233	\$5,574,754
12 kWh Purchases	<u>13,857,906</u>	<u>14,756,581</u>	<u>14,862,714</u>	<u>14,077,304</u>	<u>13,762,711</u>	<u>13,907,230</u>	<u>85,224,446</u>
13 Total, Before Losses (L.11 / L.12)	\$0.06453	\$0.08488	\$0.08449	\$0.06250	\$0.04819	\$0.04525	\$0.06541
14 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>
15 Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.06866	\$0.09032	\$0.08989	\$0.06650	\$0.05127	\$0.04814	
16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.06960

(1) As filed in DE 16-250 (April 2016). Power Supply Charge balance as of February 29, 2016, as adjusted, allocated between rate periods (June-November 2016 and December 2016-May 2017) and rate classes (Residential and G2/OL), and then to each month, December 2016 through May 2017, on equal per kWh basis.

Rate period: June-November 2016	Reconciliation <u>per period</u>	\$1,026,213
Rate period: December 2016-May 2017		<u>\$1,005,489</u>
Total		\$2,031,702
	Dec 2016-May 2017	Dec 2016-May 2017
Residential class	<u>kWh purchases</u>	Reconciliation <u>by class</u>
G2 and OL class	220,360,906	72.11%
Total	85,224,446	\$725,058
	305,585,353	27.89%
		<u>\$280,431</u>
		\$1,005,489

000185

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

<i>Calculation of Working Capital Supplier Charges and GIS Support Payments</i>															
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Non-G1 Class (Residential) DS Supplier Charges (1)	Non-G1 Class (G2 and OL) DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365 (2)	Working Capital Requirement ((a+b+c)*d)	Prime Rate	Supply Related Working Capital (e * f)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Non-G1 Class (Residential) DS Supplier Charges (col. a)	Non-G1 Class (G2 and OL) DS Supplier Charges (col. b)	Total Remaining Costs (sum col. c + g + h + i + j + k + l)	Total All Costs (sum col. m + n + o)
Dec-16		\$428	7.24%		3.50%			\$2,661	\$0	\$0	\$788				\$3,211,403
Jan-17		\$483	7.24%		3.50%			\$2,661	\$0	\$0	\$788				\$4,789,093
Feb-17		\$542	7.24%		3.50%			\$2,661	\$0	\$0	\$788				\$4,542,594
Mar-17		\$514	7.24%		3.50%			\$2,661	\$0	\$0	\$788				\$3,104,877
Apr-17		\$477	7.24%		3.50%			\$2,661	\$0	\$0	\$788				\$2,192,448
May-17		\$438	7.24%		3.50%			\$2,661	\$0	\$0	\$788				\$1,900,883
Total		\$2,882						\$15,965	\$0	\$0	\$4,730				\$19,741,298

Total Costs Allocated to the Residential Class and the G2/OL Class

Non-G1 Class (Residential) DS Supplier Charges (col. a)	Allocation of Remaining Costs (col. o) to Residential Class (3)	Total Non-G1 Class (Residential) Power Supply Charges (iii) = (i) + (ii)	Non-G1 Class (G2 and OL) DS Supplier Charges (col. b)	Allocation of Remaining Costs (col. o) to G2 and OL Class (3)	Total Non-G1 Class (G2 and OL) Power Supply Charges (vi) = (iv) + (v)
(i)	(ii)	(iii) = (i) + (ii)	(iv)	(v)	(vi) = (iv) + (v)
Dec-16		\$2,362,812			\$848,591
Jan-17		\$3,585,043			\$1,204,050
Feb-17		\$3,335,796			\$1,206,798
Mar-17		\$2,271,335			\$833,543
Apr-17		\$1,574,577			\$617,871
May-17		\$1,317,412			\$583,471
Total		\$14,446,975			\$5,294,323

000186

- (1) Estimates based on monthly average wholesale rate times estimated monthly purchases.
- (2) Number of days lag equals 26.41. Calculated using revenue lag of 62.25 days less cost lead of 35.84 days. Revenue lag per Schedule DN-1, Page 4 of 23 and cost lead per Schedule DN-1, Page 22 of 23, DE 16-250 filed April 1, 2016.
- (3) Remaining Costs (column o) allocated between the Residential Class and the G2 and Outdoor Lighting Class based on estimated monthly kWh purchases, as shown below:

Estimated kWh Purchases - Residential Class	Estimated kWh Purchases - G2 and OL Class	Total Non-G1 Class kWh Purchases	Residential Class kWh Purchases / Total Non-G1 Class kWh Purchases	G2 and OL Class kWh Purchases / Total Non-G1 Class kWh Purchases	
Dec-16	37,759,581	13,857,906	51,617,486	73.2%	26.8%
Jan-17	43,133,984	14,756,581	57,890,565	74.5%	25.5%
Feb-17	40,052,139	14,862,714	54,914,853	72.9%	27.1%
Mar-17	36,883,213	14,077,304	50,960,517	72.4%	27.6%
Apr-17	33,069,246	13,762,711	46,831,957	70.6%	29.4%
May-17	29,462,745	13,907,230	43,369,975	67.9%	32.1%
Total	220,360,906	85,224,446	305,585,353		

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

Schedule LSM-3
 Page 1 of 2

	<u>Dec-16</u> <u>Estimated</u>	<u>Jan-17</u> <u>Estimated</u>	<u>Feb-17</u> <u>Estimated</u>	<u>Mar-17</u> <u>Estimated</u>	<u>Apr-17</u> <u>Estimated</u>	<u>May-17</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$97,229)	(\$109,045)	(\$103,440)	(\$95,992)	(\$88,215)	(\$81,694)	(\$575,615)
2 Total Costs (Page 2)	\$143,653	\$336,663	\$319,361	\$296,365	\$272,359	\$252,230	\$1,620,630
3 Reconciliation plus Total Costs (L.1 + L.2)	\$46,424	\$227,617	\$215,921	\$200,374	\$184,144	\$170,536	\$1,045,016
000 187 4 kWh Purchases	<u>51,617,486</u>	<u>57,890,565</u>	<u>54,914,853</u>	<u>50,960,517</u>	<u>46,831,957</u>	<u>43,369,975</u>	<u>305,585,353</u>
5 Total, Before Losses (L.3 / L.4)	\$0.00090	\$0.00393	\$0.00393	\$0.00393	\$0.00393	\$0.00393	\$0.00342
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))	\$0.00096	\$0.00418	\$0.00418	\$0.00418	\$0.00418	\$0.00418	
8 Total Retail Rate - Fixed RPS Charge (L.5 * (1+L.6))							\$0.00364

(1) As filed in DE 16-250 (April 2016). Renewable Portfolio Standard Charge balance as of February 29, 2016, as adjusted, allocated between rate periods (June-November 2016 and December 2016-May 2017) and then to each month on equal per kWh basis.

Reconciliation amount for June-November 2016	(\$587,478)
Reconciliation amount for December 2016-May 2017	(\$575,615)
Total	(\$1,163,093)

000188

	(a) Renewable Energy Credits (1)	<i>Calculation of Working Capital</i>				(f) Total Costs (sum a + e)
		(b) Number of Days of Lag / 365 (2)	(c) Working Capital Requirement (a*b)	(d) Prime Rate	(e) Supply Related Working Capital (c * d)	
Dec-16	\$147,300	(70.73%)	(\$104,192)	3.50%	(\$3,647)	\$143,653
Jan-17	\$345,209	(70.73%)	(\$244,181)	3.50%	(\$8,546)	\$336,663
Feb-17	\$327,468	(70.73%)	(\$231,632)	3.50%	(\$8,107)	\$319,361
Mar-17	\$303,889	(70.73%)	(\$214,953)	3.50%	(\$7,523)	\$296,365
Apr-17	\$279,272	(70.73%)	(\$197,541)	3.50%	(\$6,914)	\$272,359
May-17	<u>\$258,633</u>	(70.73%)	<u>(\$182,942)</u>	3.50%	<u>(\$6,403)</u>	<u>\$252,230</u>
Total	\$1,661,771		(\$1,175,441)		(\$41,140)	\$1,620,630

(1) Schedule LSG-4.

(2) Number of days lag equals (258.18). Calculated using revenue lag of 62.25 days less cost lead of 320.43 days. Revenue lag per Schedule DN-1, Page 4 of 23 and cost lead per Schedule DN-1, Page 22 of 23, DE 16-250 filed April 1, 2016.

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

000189

	Total Dec 16-May 17
1 Reconciliation (1)	(\$92,268)
2 Total Costs excl. wholesale supplier charge (Page 2)	<u>\$24,427</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)	(\$67,841)
4 kWh Purchases	<u>17,176,440</u>
5 Total, Before Losses (L.3 / L.4)	(\$0.00395)
6 Losses	<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	(\$0.00413)

(1) As filed in DE 16-250 (April 2016). Power Supply Charge balance as of February 29, 2016, as adjusted, allocated between rate periods (June-November 2016 and December 2016-May 2017) and rate classes (Residential and G2/OL), and then to each month on equal per kWh basis.

Reconciliation amount for June-November 2016	(\$101,257)
Reconciliation amount for December 2016-May 2017	<u>(\$92,268)</u>
Total	(\$193,525)

(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.

<i>Calculation of Working Capital</i>											
<i>Supplier Charges and GIS Support Payments</i>											
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Total G1 Class DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365 (2)	Working Capital Requirement (3)	Prime Rate	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total Costs (sum a + b + f + g + h + i + j + k)
Dec-16	\$26	(1.33%)	(\$1,677)	3.50%	(\$59)	\$0	\$4,062	\$0	\$0	\$45	\$4,074
Jan-17	\$27	(1.33%)	(\$2,315)	3.50%	(\$81)	\$0	\$4,062	\$0	\$0	\$45	\$4,052
Feb-17	\$28	(1.33%)	(\$2,450)	3.50%	(\$86)	\$0	\$4,062	\$0	\$0	\$45	\$4,049
Mar-17	\$27	(1.33%)	(\$1,716)	3.50%	(\$60)	\$0	\$4,062	\$0	\$0	\$45	\$4,073
Apr-17	\$27	(1.33%)	(\$1,319)	3.50%	(\$46)	\$0	\$4,062	\$0	\$0	\$45	\$4,088
May-17	<u>\$26</u>	(1.33%)	(\$1,200)	3.50%	<u>(\$42)</u>	<u>\$0</u>	<u>\$4,062</u>	<u>\$0</u>	<u>\$0</u>	<u>\$45</u>	<u>\$4,091</u>
Total	\$161				(\$374)	\$0	\$24,369	\$0	\$0	\$270	\$24,427

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

(2) Number of days lag equals (4.87). Calculated using revenue lag of 42.88 days less cost lead of 47.75 days. Revenue lag per Schedule DN-1, Page 4 of 23 and cost lead per Schedule DN-1, Page 20 of 23, DE 16-250 filed April 1, 2016.

(3) 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 not 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.

000190

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

	<u>Dec-16</u>	<u>Jan-17</u>	<u>Feb-17</u>	<u>Mar-17</u>	<u>Apr-17</u>	<u>May-17</u>	<u>Total</u>
1 Reconciliation (1)	\$1,714	\$1,767	\$1,874	\$1,790	\$1,803	\$1,754	\$10,703
2 Total Costs (Page 2)	\$7,777	\$16,751	\$17,761	\$16,973	\$17,093	\$16,631	\$92,986
3 Reconciliation plus Total Costs (L.1 + L.2)	\$9,491	\$18,518	\$19,635	\$18,763	\$18,896	\$18,386	\$103,689
4 kWh Purchases	2,751,130	2,835,770	3,006,840	2,873,340	2,893,760	2,815,600	17,176,440
5 Total, Before Losses (L.3 / L.4)	\$0.00345	\$0.00653	\$0.00653	\$0.00653	\$0.00653	\$0.00653	
6 Losses	4.591%	4.591%	4.591%	4.591%	4.591%	4.591%	
7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6))	\$0.00361	\$0.00683	\$0.00683	\$0.00683	\$0.00683	\$0.00683	

(1) As filed in DE 16-250 (April 2016). Renewable Portfolio Standard Charge balance as of February 29, 2016, as adjusted, allocated between rate periods (June-November 2016 and December 2016-May 2017) and then to each month on equal per kWh basis.

Reconciliation amount for June-November 2016	\$11,744
Reconciliation amount for December 2016-May 2017	\$10,703
Total	\$22,447

Unitil Energy Systems, Inc.
Internal Administrative Costs associated with Default Service

		<u>G1 Class</u>	<u>Non-G1 Class</u>	<u>Total</u>	Notes:
Energy Contracts Department:					
1	Average Cost of Labor per Hour	\$44.13	\$44.13	\$44.13	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>249.4</u>	<u>150.6</u>	<u>400.0</u>	
3	Cost of Labor	\$11,006	\$6,646	\$17,652	
4	Overhead (Line 3 * Overhead rate)	<u>\$12,987</u>	<u>\$7,842</u>	<u>\$20,829</u>	2
5	Total Labor and Overhead Cost	<u>\$23,993</u>	<u>\$14,488</u>	<u>\$38,481</u>	
Regulatory Services Department:					
1	Average Cost of Labor per Hour	\$54.70	\$54.70	\$54.70	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>88.0</u>	<u>35.0</u>	<u>123.0</u>	
3	Cost of Labor	\$4,814	\$1,915	\$6,728	
4	Overhead (Line 3 * Overhead rate)	<u>\$5,680</u>	<u>\$2,259</u>	<u>\$7,939</u>	2
5	Total Labor and Overhead Cost	<u>\$10,494</u>	<u>\$4,174</u>	<u>\$14,667</u>	
Accounts Payable Department:					
1	Average Cost of Labor per Hour	\$24.85	\$24.85	\$24.85	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>6.0</u>	<u>6.0</u>	<u>12.0</u>	
3	Cost of Labor	\$149	\$149	\$298	
4	Overhead (Line 3 * Overhead rate)	<u>\$176</u>	<u>\$176</u>	<u>\$352</u>	2
5	Total Labor and Overhead Cost	<u>\$325</u>	<u>\$325</u>	<u>\$650</u>	
General Accounting Department:					
1	Average Cost of Labor per Hour	\$45.55	\$45.55	\$45.55	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>6.0</u>	<u>6.0</u>	<u>12.0</u>	
3	Cost of Labor	\$273	\$273	\$547	
4	Overhead (Line 3 * Overhead rate)	<u>\$322</u>	<u>\$322</u>	<u>\$645</u>	2
5	Total Labor and Overhead Cost	<u>\$596</u>	<u>\$596</u>	<u>\$1,192</u>	
Finance Department:					
1	Average Cost of Labor per Hour	\$47.23	\$47.23	\$47.23	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>26.0</u>	<u>26.0</u>	<u>52.0</u>	
3	Cost of Labor	\$1,228	\$1,228	\$2,456	
4	Overhead (Line 3 * Overhead rate)	<u>\$1,449</u>	<u>\$1,449</u>	<u>\$2,898</u>	2
5	Total Labor and Overhead Cost	<u>\$2,677</u>	<u>\$2,677</u>	<u>\$5,354</u>	
Communications Department:					
1	Average Cost of Labor per Hour	\$52.81	\$52.81	\$52.81	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>60.0</u>	<u>60.0</u>	<u>120.0</u>	
3	Cost of Labor	\$3,169	\$3,169	\$6,337	
4	Overhead (Line 3 * Overhead rate)	<u>\$3,739</u>	<u>\$3,739</u>	<u>\$7,478</u>	2
5	Total Labor and Overhead Cost	<u>\$6,908</u>	<u>\$6,908</u>	<u>\$13,815</u>	
Business Development Department:					
1	Average Cost of Labor per Hour	\$44.20	\$44.20	\$44.20	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>8.0</u>	<u>0.0</u>	<u>8.0</u>	
3	Cost of Labor	\$354	\$0	\$354	
4	Overhead (Line 3 * Overhead rate)	<u>\$417</u>	<u>\$0</u>	<u>\$417</u>	2
5	Total Labor and Overhead Cost	<u>\$771</u>	<u>\$0</u>	<u>\$771</u>	
Information Systems Department:					
1	Average Cost of Labor per Hour	\$44.34	\$44.34	\$44.34	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>3.6</u>	<u>1.4</u>	<u>5.0</u>	
3	Cost of Labor	\$160	\$62	\$222	
4	Overhead (Line 3 * Overhead rate)	<u>\$188</u>	<u>\$73</u>	<u>\$262</u>	2
5	Total Labor and Overhead Cost	<u>\$348</u>	<u>\$135</u>	<u>\$483</u>	
Customer Service Department:					
1	Average Cost of Labor per Hour	\$25.11	\$25.11	\$25.11	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>48.0</u>	<u>48.0</u>	<u>96.0</u>	
3	Cost of Labor	\$1,205	\$1,205	\$2,411	
4	Overhead (Line 3 * Overhead rate)	<u>\$1,422</u>	<u>\$1,422</u>	<u>\$2,844</u>	2
5	Total Labor and Overhead Cost	<u>\$2,628</u>	<u>\$2,628</u>	<u>\$5,255</u>	
TOTAL ANNUAL COST		<u>\$48,738</u>	<u>\$31,930</u>	<u>\$80,669</u>	

Notes:

1) See Schedule LSM-6, Page 2 of 2.

2) Based on Unitil Service Corp. overhead rate of 118% (2015 average rate).

000193

Unitil Service Corp.
Average Cost of Labor per Hour by Department

<u>Department</u> (a)	<u>Full Time Equivalent (1)</u> (b)	<u>Annualized Base Labor</u> (c)	<u>Open Positions</u> (d)	<u>Open Positions (2)</u> (e)	<u>Total Positions</u> (b) + (d) = (f)	<u>Total Salaries</u> (c) + (e) = (g)	<u>Avg Hrly Labor Cost (3)</u> (g) ÷ (f) ÷ 2080 = (h)
Energy Contracts	8.00	\$754,421	1.0	\$71,607	9.00	\$826,028	\$44.13
Regulatory / Legal	10.00	\$1,137,816	0.0	\$0	10.00	\$1,137,816	\$54.70
Accounts Payable	5.00	\$258,450	0.0	\$0	5.00	\$258,450	\$24.85
General Accounting	19.60 (4)	\$1,857,085	0.0	\$0	19.60	\$1,857,085	\$45.55
Finance	5.00	\$491,157	0.0	\$0	5.00	\$491,157	\$47.23
Communications	7.00	\$768,966	0.0	\$0	7.00	\$768,966	\$52.81
Business Services	24.00	\$2,206,586	0.0	\$0	24.00	\$2,206,586	\$44.20
Information Systems	20.00	\$1,830,779	1.0	\$105,809	21.00	\$1,936,588	\$44.34
Customer Service	64.00	\$3,343,115	0.0	\$0	64.00	\$3,343,115	\$25.11

(1) Annualized salaries of active employees as of September 1, 2016.

(2) Salary range midpoint of open positions as of September 1, 2016.

(3) Total Salaries ÷ Total Positions ÷ (40 hours/wk * 52 weeks/yr).

(4) Includes two part-time employees.

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

Residential Rate D 634 kWh Bill

Rate Components	9/1/2016	12/1/2016					%
	<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	\$0.03603	\$0.03603	\$0.00000	\$9.01	\$9.01	\$0.00	0.0%
Excess 250 kWh	\$0.04103	\$0.04103	\$0.00000	\$15.76	\$15.76	\$0.00	0.0%
External Delivery Charge	\$0.02144	\$0.02144	\$0.00000	\$13.59	\$13.59	\$0.00	0.0%
Stranded Cost Charge	(\$0.00018)	(\$0.00018)	\$0.00000	(\$0.11)	(\$0.11)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.40	\$1.40	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.09	\$2.09	\$0.00	0.0%
Default Service Charge	<u>\$0.05978</u>	<u>\$0.07690</u>	<u>\$0.01712</u>	<u>\$37.90</u>	<u>\$48.75</u>	<u>\$10.85</u>	<u>12.1%</u>
First 250 kWh	\$0.12258	\$0.13970	\$0.01712				
Excess 250 kWh	\$0.12758	\$0.14470	\$0.01712				
Total Bill				\$89.91	\$100.76	\$10.85	12.1%

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

Rate Components	9/1/2016	12/1/2016					%
	<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>(\$0.04)</u>	<u>(\$0.04)</u>	<u>\$0.00</u>	<u>(\$0.44)</u>	<u>(\$0.44)</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$10.27	\$10.27	\$0.00	\$112.97	\$112.97	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00199	\$0.00199	\$0.00000	\$5.57	\$5.57	\$0.00	0.0%
External Delivery Charge	\$0.02144	\$0.02144	\$0.00000	\$60.03	\$60.03	\$0.00	0.0%
Stranded Cost Charge	(\$0.00004)	(\$0.00004)	\$0.00000	(\$0.11)	(\$0.11)	\$0.00	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>\$0.05860</u>	<u>\$0.07324</u>	<u>\$0.01464</u>	<u>\$164.08</u>	<u>\$205.07</u>	<u>\$40.99</u>	<u>10.9%</u>
Total	\$0.08750	\$0.10214	\$0.01464	\$245.00	\$285.99	\$40.99	10.9%
Total Bill				\$376.38	\$417.37	\$40.99	10.9%

* Impacts do not include the Electricity Consumption Tax.

**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>							
	9/1/2016	12/1/2016					%
<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	\$0.03272	\$0.03272	\$0.00000	\$53.01	\$53.01	\$0.00	0.0%
External Delivery Charge	\$0.02144	\$0.02144	\$0.00000	\$34.73	\$34.73	\$0.00	0.0%
Stranded Cost Charge	(\$0.00018)	(\$0.00018)	\$0.00000	(\$0.29)	(\$0.29)	\$0.00	0.0%
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>\$0.05860</u>	<u>\$0.07324</u>	<u>\$0.01464</u>	<u>\$94.93</u>	<u>\$118.65</u>	<u>\$23.72</u>	<u>12.0%</u>
Total	\$0.11809	\$0.13273	\$0.01464	\$191.31	\$215.02	\$23.72	12.0%
Total Bill				\$197.56	\$221.27	\$23.72	12.0%

<u>Regular General G2 kWh Meter 125 kWh Typical Bill</u>							
	9/1/2016	12/1/2016					%
<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	\$0.03410	\$0.03410	\$0.00000	\$4.26	\$4.26	\$0.00	0.0%
External Delivery Charge	\$0.02144	\$0.02144	\$0.00000	\$2.68	\$2.68	\$0.00	0.0%
Stranded Cost Charge	(\$0.00018)	(\$0.00018)	\$0.00000	(\$0.02)	(\$0.02)	\$0.00	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>\$0.05860</u>	<u>\$0.07324</u>	<u>\$0.01464</u>	<u>\$7.33</u>	<u>\$9.16</u>	<u>\$1.83</u>	<u>6.3%</u>
Total	\$0.11947	\$0.13411	\$0.01464	\$14.93	\$16.76	\$1.83	6.3%
Total Bill				\$28.87	\$30.70	\$1.83	6.3%

* Impacts do not include the Electricity Consumption Tax.

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

Residential Rate D 634 kWh Bill - Mean Use*

	9/1/2016	12/1/2016					%
<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	\$0.03603	\$0.03603	\$0.00000	\$9.01	\$9.01	\$0.00	0.0%
Excess 250 kWh	\$0.04103	\$0.04103	\$0.00000	\$15.76	\$15.76	\$0.00	0.0%
External Delivery Charge	\$0.02144	\$0.02144	\$0.00000	\$13.59	\$13.59	\$0.00	0.0%
Stranded Cost Charge	(\$0.00018)	(\$0.00018)	\$0.00000	(\$0.11)	(\$0.11)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.40	\$1.40	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.09	\$2.09	\$0.00	0.0%
Default Service Charge	<u>\$0.05978</u>	<u>\$0.07690</u>	<u>\$0.01712</u>	<u>\$37.90</u>	<u>\$48.75</u>	<u>\$10.85</u>	<u>12.1%</u>
First 250 kWh	\$0.12258	\$0.13970	\$0.01712				
Excess 250 kWh	\$0.12758	\$0.14470	\$0.01712				
Total Bill				\$89.91	\$100.76	\$10.85	12.1%

Residential Rate D 521 kWh Bill - Median Use*

	9/1/2016	12/1/2016					%
<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	\$0.03603	\$0.03603	\$0.00000	\$9.01	\$9.01	\$0.00	0.0%
Excess 250 kWh	\$0.04103	\$0.04103	\$0.00000	\$11.12	\$11.12	\$0.00	0.0%
External Delivery Charge	\$0.02144	\$0.02144	\$0.00000	\$11.17	\$11.17	\$0.00	0.0%
Stranded Cost Charge	(\$0.00018)	(\$0.00018)	\$0.00000	(\$0.09)	(\$0.09)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.15	\$1.15	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$1.72	\$1.72	\$0.00	0.0%
Default Service Charge	<u>\$0.05978</u>	<u>\$0.07690</u>	<u>\$0.01712</u>	<u>\$31.15</u>	<u>\$40.06</u>	<u>\$8.92</u>	<u>11.8%</u>
First 250 kWh	\$0.12258	\$0.13970	\$0.01712				
Excess 250 kWh	\$0.12758	\$0.14470	\$0.01712				
Total Bill				\$75.49	\$84.41	\$8.92	11.8%

* Based on billing period January 2015 through December 2015.

** Impacts do not include the Electricity Consumption Tax.

Unitil Energy Systems, Inc.
Average Class Bill Impacts
Due to Proposed Default Service Rate Changes Effective December 1, 2016

(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	\$8,228,533	\$68,298,965	\$76,527,498	\$8,228,533	12.0%
General Service	129,249	340,275,469	1,301,458	\$4,981,633	\$45,637,851	\$50,619,484	\$4,981,633	10.9%
Outdoor Lighting	115,819	8,988,739	n/a	\$131,595	\$2,523,713	\$2,655,308	\$131,595	5.2%
Total	1,008,762	829,902,807		\$13,341,761	\$116,460,529	\$129,802,290	\$13,341,761	11.5%

(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)

Unitil Energy Systems, Inc. Typical Bill Impacts - September 1, 2016 versus December 1, 2016 Impacts do NOT include the Electricity Consumption Tax Impact on D Rate Customers				
<u>Average kWh</u>	<u>Total Bill Using Rates 9/1/2016</u>	<u>Total Bill Using Rates 12/1/2016</u>	<u>Total Difference</u>	<u>% Total Difference</u>
125	\$25.59	\$27.73	\$2.14	8.4%
250	\$40.92	\$45.20	\$4.28	10.5%
500	\$72.81	\$81.37	\$8.56	11.8%
600	\$85.57	\$95.84	\$10.27	12.0%
750	\$104.71	\$117.55	\$12.84	12.3%
1,000	\$136.60	\$153.72	\$17.12	12.5%
1,250	\$168.50	\$189.90	\$21.40	12.7%
1,500	\$200.39	\$226.07	\$25.68	12.8%
2,000	\$264.18	\$298.42	\$34.24	13.0%
3,500	\$455.55	\$515.47	\$59.92	13.2%
5,000	\$646.92	\$732.52	\$85.60	13.2%

	<u>Rates - Effective September 1, 2016</u>	<u>Rates - Proposed December 1, 2016</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	\$0.03603	\$0.03603	\$0.00000
Excess 250 kWh	\$0.04103	\$0.04103	\$0.00000
External Delivery Charge	\$0.02144	\$0.02144	\$0.00000
Stranded Cost Charge	(\$0.00018)	(\$0.00018)	\$0.00000
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	<u>\$0.05978</u>	<u>\$0.07690</u>	<u>\$0.01712</u>
TOTAL			
First 250 kWh	\$0.12258	\$0.13970	\$0.01712
Excess 250 kWh	\$0.12758	\$0.14470	\$0.01712

Unitil Energy Systems, Inc.						
Typical Bill Impacts - September 1, 2016 versus December 1, 2016						
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 9/1/2016</u>	<u>Total Bill Using Rates 12/1/2016</u>	<u>Total Difference</u>	<u>% Total Difference</u>
20%	5	730	\$133.64	\$144.32	\$10.69	8.0%
20%	10	1,460	\$248.86	\$270.23	\$21.37	8.6%
20%	15	2,190	\$364.09	\$396.15	\$32.06	8.8%
20%	25	3,650	\$594.54	\$647.97	\$53.44	9.0%
20%	50	7,300	\$1,170.66	\$1,277.53	\$106.87	9.1%
20%	75	10,950	\$1,746.79	\$1,907.09	\$160.31	9.2%
20%	100	14,600	\$2,322.91	\$2,536.65	\$213.74	9.2%
20%	150	21,900	\$3,475.16	\$3,795.78	\$320.62	9.2%
36%	5	1,314	\$184.74	\$203.97	\$19.24	10.4%
36%	10	2,628	\$351.06	\$389.53	\$38.47	11.0%
36%	15	3,942	\$517.39	\$575.10	\$57.71	11.2%
36%	25	6,570	\$850.04	\$946.22	\$96.18	11.3%
36%	50	13,140	\$1,681.66	\$1,874.03	\$192.37	11.4%
36%	75	19,710	\$2,513.29	\$2,801.84	\$288.55	11.5%
36%	100	26,280	\$3,344.91	\$3,729.65	\$384.74	11.5%
36%	150	39,420	\$5,008.16	\$5,585.27	\$577.11	11.5%
50%	5	1,825	\$229.45	\$256.17	\$26.72	11.6%
50%	10	3,650	\$440.49	\$493.92	\$53.44	12.1%
50%	15	5,475	\$651.52	\$731.68	\$80.15	12.3%
50%	25	9,125	\$1,073.60	\$1,207.19	\$133.59	12.4%
50%	50	18,250	\$2,128.79	\$2,395.97	\$267.18	12.6%
50%	75	27,375	\$3,183.97	\$3,584.74	\$400.77	12.6%
50%	100	36,500	\$4,239.16	\$4,773.52	\$534.36	12.6%
50%	150	54,750	\$6,349.54	\$7,151.08	\$801.54	12.6%
	<u>Rates - Effective September 1,</u>	<u>Rates - Proposed December 1, 2016</u>	<u>Difference</u>			
Customer Charge	\$18.41	\$18.41	\$0.00			
	<u>All kW</u>	<u>All kW</u>	<u>All kW</u>			
Distribution Charge	\$10.31	\$10.31	\$0.00			
Stranded Cost Charge	(\$0.04)	(\$0.04)	\$0.00			
TOTAL	\$10.27	\$10.27	\$0.00			
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>			
Distribution Charge	\$0.00199	\$0.00199	\$0.00000			
External Delivery Charge	\$0.02144	\$0.02144	\$0.00000			
Stranded Cost Charge	(\$0.00004)	(\$0.00004)	\$0.00000			
Storm Recovery Adj. Factor	\$0.00221	\$0.00221	\$0.00000			
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000			
Default Service Charge	<u>\$0.05860</u>	<u>\$0.07324</u>	<u>\$0.01464</u>			
TOTAL	\$0.08750	\$0.10214	\$0.01464			

Unitil Energy Systems, Inc. Typical Bill Impacts - September 1, 2016 versus December 1, 2016 Impacts do NOT include the Electricity Consumption Tax Impact on G2 kWh Meter Rate Customers				
Average Monthly kWh	Total Bill Using Rates 9/1/2016	Total Bill Using Rates 12/1/2016	Total Difference	% Total Difference
15	\$15.73	\$15.95	\$0.22	1.4%
75	\$22.90	\$24.00	\$1.10	4.8%
150	\$31.86	\$34.06	\$2.20	6.9%
250	\$43.81	\$47.47	\$3.66	8.4%
350	\$55.75	\$60.88	\$5.12	9.2%
450	\$67.70	\$74.29	\$6.59	9.7%
550	\$79.65	\$87.70	\$8.05	10.1%
650	\$91.60	\$101.11	\$9.52	10.4%
750	\$103.54	\$114.52	\$10.98	10.6%
900	\$121.46	\$134.64	\$13.18	10.8%
	Rates - Effective September 1, 2016	Rates - Proposed December 1, 2016	Difference	
kWh Meter Customer Charge	\$13.94	\$13.94	\$0.00	
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	
Distribution Charge	\$0.03410	\$0.03410	\$0.00000	
External Delivery Charge	\$0.02144	\$0.02144	\$0.00000	
Stranded Cost Charge	(\$0.00018)	(\$0.00018)	\$0.00000	
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000	
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	
Default Service Charge	<u>\$0.05860</u>	<u>\$0.07324</u>	<u>\$0.01464</u>	
TOTAL	\$0.11947	\$0.13411	\$0.01464	

Unitil Energy Systems, Inc. Typical Bill Impacts - September 1, 2016 versus December 1, 2016 Impacts do NOT include the Electricity Consumption Tax Impact on G2 QRWH and SH Rate Customers				
Average kWh	Total Bill Using Rates 9/1/2016	Total Bill Using Rates 12/1/2016	Total Difference	% Total Difference
100	\$18.06	\$19.52	\$1.46	8.1%
200	\$29.87	\$32.80	\$2.93	9.8%
300	\$41.68	\$46.07	\$4.39	10.5%
400	\$53.49	\$59.34	\$5.86	10.9%
500	\$65.30	\$72.62	\$7.32	11.2%
750	\$94.82	\$105.80	\$10.98	11.6%
1,000	\$124.34	\$138.98	\$14.64	11.8%
1,500	\$183.39	\$205.35	\$21.96	12.0%
2,000	\$242.43	\$271.71	\$29.28	12.1%
2,500	\$301.48	\$338.08	\$36.60	12.1%
	Rates - Effective September 1, 2016	Rates - Proposed December 1, 2016	Difference	
Customer Charge	\$6.25	\$6.25	\$0.00	
	All kWh	All kWh	All kWh	
Distribution Charge	\$0.03272	\$0.03272	\$0.00000	
External Delivery Charge	\$0.02144	\$0.02144	\$0.00000	
Stranded Cost Charge	(\$0.00018)	(\$0.00018)	\$0.00000	
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000	
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	
Default Service Charge	\$0.05860	\$0.07324	\$0.01464	
TOTAL	\$0.11809	\$0.13273	\$0.01464	

Unitil Energy Systems, Inc. Typical Bill Impacts - September 1, 2016 versus December 1, 2016 Impacts do NOT include the Electricity Consumption Tax Impact on OL Rate Customers *								
	Nominal Watts	Lumens	Type	Average Monthly kWh	Total Bill Using Rates 9/1/2016	Total Bill Using Rates 12/1/2016	Total Difference	% Total Difference
<u>Mercury Vapor:</u>								
1	100	3,500	ST	40	\$14.77	\$15.36	\$0.59	4.0%
2	175	7,000	ST	67	\$19.50	\$20.48	\$0.98	5.0%
3	250	11,000	ST	95	\$23.97	\$25.36	\$1.39	5.8%
4	400	20,000	ST	154	\$32.39	\$34.65	\$2.25	7.0%
5	1,000	60,000	ST	388	\$72.96	\$78.64	\$5.68	7.8%
6	250	11,000	FL	95	\$25.09	\$26.48	\$1.39	5.5%
7	400	20,000	FL	154	\$33.83	\$36.09	\$2.25	6.7%
8	1,000	60,000	FL	388	\$68.64	\$74.32	\$5.68	8.3%
9	100	3,500	PB	40	\$14.89	\$15.48	\$0.59	3.9%
10	175	7,000	PB	67	\$18.66	\$19.64	\$0.98	5.3%
<u>High Pressure Sodium:</u>								
11	50	4,000	ST	21	\$13.34	\$13.65	\$0.31	2.3%
12	100	9,500	ST	43	\$16.90	\$17.53	\$0.63	3.7%
13	150	16,000	ST	60	\$18.44	\$19.32	\$0.88	4.8%
14	250	30,000	ST	101	\$25.73	\$27.21	\$1.48	5.7%
15	400	50,000	ST	161	\$35.76	\$38.12	\$2.36	6.6%
16	1,000	140,000	ST	398	\$73.32	\$79.15	\$5.83	7.9%
17	150	16,000	FL	60	\$20.68	\$21.56	\$0.88	4.2%
18	250	30,000	FL	101	\$27.29	\$28.77	\$1.48	5.4%
19	400	50,000	FL	161	\$35.24	\$37.60	\$2.36	6.7%
20	1,000	140,000	FL	398	\$73.67	\$79.50	\$5.83	7.9%
21	50	4,000	PB	21	\$12.37	\$12.68	\$0.31	2.5%
22	100	95,000	PB	43	\$15.77	\$16.40	\$0.63	4.0%
<u>Metal Halide:</u>								
23	175	8,800	ST	66	\$23.42	\$24.38	\$0.97	4.1%
24	250	13,500	ST	92	\$27.36	\$28.70	\$1.35	4.9%
25	400	23,500	ST	148	\$33.02	\$35.19	\$2.17	6.6%
26	175	8,800	FL	66	\$26.39	\$27.35	\$0.97	3.7%
27	250	13,500	FL	92	\$30.42	\$31.76	\$1.35	4.4%
28	400	23,500	FL	148	\$35.35	\$37.52	\$2.17	6.1%
29	175	8,800	PB	66	\$22.19	\$23.15	\$0.97	4.4%
30	250	13,500	PB	92	\$25.59	\$26.93	\$1.35	5.3%
31	400	23,500	PB	148	\$31.79	\$33.96	\$2.17	6.8%
Luminaire Charges For Year Round Service:								
Rates - Effective September 1, 2016								
		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	\$0.00199	4	\$18.94	14	\$16.91	26	\$20.62	
External Delivery Charge	\$0.02144	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>\$0.05860</u>	9	\$11.40	19	\$21.18	31	\$18.86	
		10	\$12.81	20	\$38.90			
TOTAL	\$0.08736			21	\$10.54			
				22	\$12.01			
Rates - Proposed December 1, 2016								
		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	\$0.00199	4	\$18.94	14	\$16.91	26	\$20.62	
External Delivery Charge	\$0.02144	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>\$0.07324</u>	9	\$11.40	19	\$21.18	31	\$18.86	
		10	\$12.81	20	\$38.90			
TOTAL	\$0.10200			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	\$0.00000	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>\$0.01464</u>	9	\$0.00	19	\$0.00	31	\$0.00	
		10	\$0.00	20	\$0.00			
TOTAL	\$0.01464			21	\$0.00			
				22	\$0.00			

* Luminaire charges based on All-Night Service option.

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

Residential Rate D 634 kWh Bill

Rate Components	Dec 2015 Rates	Proposed Dec 2016 Rates	Difference	Current Bill*	As Revised Bill*	Difference	%
							Difference to Total Bill
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	\$0.03603	\$0.00199	\$8.51	\$9.01	\$0.50	0.5%
Excess 250 kWh	\$0.03904	\$0.04103	\$0.00199	\$14.99	\$15.76	\$0.76	0.7%
External Delivery Charge	\$0.02131	\$0.02144	\$0.00013	\$13.51	\$13.59	\$0.08	0.1%
Stranded Cost Charge	\$0.00018	(\$0.00018)	(\$0.00036)	\$0.11	(\$0.11)	(\$0.23)	(0.2%)
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.40	\$1.40	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.09	\$2.09	\$0.00	0.0%
Default Service Charge	<u>\$0.09409</u>	<u>\$0.07690</u>	<u>(\$0.01719)</u>	<u>\$59.65</u>	<u>\$48.75</u>	<u>(\$10.90)</u>	<u>(9.9%)</u>
First 250 kWh	\$0.15513	\$0.13970	(\$0.01543)				
Excess 250 kWh	\$0.16013	\$0.14470	(\$0.01543)				
Total Bill				\$110.54	\$100.76	(\$9.78)	(8.8%)

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

Rate Components	Dec 2015 Rates	Proposed Dec 2016 Rates	Difference	Current Bill*	As Revised Bill*	Difference	%
							Difference to Total Bill
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>\$0.04</u>	<u>(\$0.04)</u>	<u>(\$0.08)</u>	<u>\$0.44</u>	<u>(\$0.44)</u>	<u>(\$0.88)</u>	<u>(0.2%)</u>
Total	\$10.35	\$10.27	(\$0.08)	\$113.85	\$112.97	(\$0.88)	(0.2%)
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00000	\$0.00199	\$0.00199	\$0.00	\$5.57	\$5.57	1.2%
External Delivery Charge	\$0.02131	\$0.02144	\$0.00013	\$59.67	\$60.03	\$0.36	0.1%
Stranded Cost Charge	\$0.00004	(\$0.00004)	(\$0.00008)	\$0.11	(\$0.11)	(\$0.22)	(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>\$0.09131</u>	<u>\$0.07324</u>	<u>(\$0.01807)</u>	<u>\$255.67</u>	<u>\$205.07</u>	<u>(\$50.60)</u>	<u>(10.9%)</u>
Total	\$0.11817	\$0.10214	(\$0.01603)	\$330.88	\$285.99	(\$44.88)	(9.7%)
Total Bill				\$463.14	\$417.37	(\$45.76)	(9.9%)

* Impacts do not include the Electricity Consumption Tax.

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

Regular General G2 Quick Recovery Water Heating and Space Heating 1,620 kWh Typical Bill							
<u>Rate Components</u>	<u>Dec 2015 Rates</u>	<u>Proposed Dec 2016 Rates</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	\$0.03272	\$0.00199	\$49.78	\$53.01	\$3.22	1.3%
External Delivery Charge	\$0.02131	\$0.02144	\$0.00013	\$34.52	\$34.73	\$0.21	0.1%
Stranded Cost Charge	\$0.00018	(\$0.00018)	(\$0.00036)	\$0.29	(\$0.29)	(\$0.58)	(0.2%)
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>\$0.09131</u>	<u>\$0.07324</u>	<u>(\$0.01807)</u>	<u>\$147.92</u>	<u>\$118.65</u>	<u>(\$29.27)</u>	<u>(11.8%)</u>
Total	\$0.14904	\$0.13273	(\$0.01631)	\$241.44	\$215.02	(\$26.42)	(10.7%)
Total Bill				\$247.69	\$221.27	(\$26.42)	(10.7%)

Regular General G2 kWh Meter 125 kWh Typical Bill							
<u>Rate Components</u>	<u>Dec 2015 Rates</u>	<u>Proposed Dec 2016 Rates</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	\$0.03410	\$0.00199	\$4.01	\$4.26	\$0.25	0.8%
External Delivery Charge	\$0.02131	\$0.02144	\$0.00013	\$2.66	\$2.68	\$0.02	0.0%
Stranded Cost Charge	\$0.00018	(\$0.00018)	(\$0.00036)	\$0.02	(\$0.02)	(\$0.05)	(0.1%)
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>\$0.09131</u>	<u>\$0.07324</u>	<u>(\$0.01807)</u>	<u>\$11.41</u>	<u>\$9.16</u>	<u>(\$2.26)</u>	<u>(6.9%)</u>
Total	\$0.15042	\$0.13411	(\$0.01631)	\$18.80	\$16.76	(\$2.04)	(6.2%)
Total Bill				\$32.74	\$30.70	(\$2.04)	(6.2%)

* Impacts do not include the Electricity Consumption Tax.

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