

SCHEDULE LSM-4

BILL IMPACTS

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

Residential Rate D 500 kWh Bill

	5/1/2009	8/1/2009					%
<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	\$8.40	\$8.40	\$0.00	\$8.40	\$8.40	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.01810	\$0.01810	\$0.00000	\$4.53	\$4.53	\$0.00	0.0%
Excess 250 kWh	\$0.02310	\$0.02310	\$0.00000	\$5.78	\$5.78	\$0.00	0.0%
External Delivery Charge	\$0.01524	\$0.01591	\$0.00067	\$7.62	\$7.96	\$0.34	0.4%
Stranded Cost Charge	\$0.00882	\$0.00495	(\$0.00387)	\$4.41	\$2.48	(\$1.94)	-2.6%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$1.65	\$1.65	\$0.00	0.0%
Default Service Charge	<u>\$0.08618</u>	<u>\$0.08618</u>	<u>\$0.00000</u>	<u>\$43.09</u>	<u>\$43.09</u>	<u>\$0.00</u>	<u>0.0%</u>
First 250 kWh	\$0.13164	\$0.12844	(\$0.00320)				
Excess 250 kWh	\$0.13664	\$0.13344	(\$0.00320)				
Total Bill				\$75.47	\$73.87	(\$1.60)	-2.1%

* Impacts do not include the Electricity Consumption Tax.

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

Regular General G2 Quick Recovery Water Heating and Space Heating 2,000 kWh Typical Bill							
	5/1/2009	8/1/2009					%
<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	\$3.75	\$3.75	\$0.00	\$3.75	\$3.75	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.02088	\$0.02088	\$0.00000	\$41.76	\$41.76	\$0.00	0.0%
External Delivery Charge	\$0.01524	\$0.01591	\$0.00067	\$30.48	\$31.82	\$1.34	0.5%
Stranded Cost Charge	\$0.00882	\$0.00495	(\$0.00387)	\$17.64	\$9.90	(\$7.74)	-2.8%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$6.60	\$6.60	\$0.00	0.0%
Default Service Charge	<u>\$0.08618</u>	<u>\$0.08618</u>	<u>\$0.00000</u>	<u>\$172.36</u>	<u>\$172.36</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$0.13442	\$0.13122	(\$0.00320)	\$268.84	\$262.44	(\$6.40)	-2.3%
Total Bill				\$272.59	\$266.19	(\$6.40)	-2.3%

Regular General G2 kWh Meter 125 kWh Typical Bill							
	5/1/2009	8/1/2009					%
<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	\$8.40	\$8.40	\$0.00	\$8.40	\$8.40	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.02975	\$0.02975	\$0.00000	\$3.72	\$3.72	\$0.00	0.0%
External Delivery Charge	\$0.01524	\$0.01591	\$0.00067	\$1.91	\$1.99	\$0.08	0.3%
Stranded Cost Charge	\$0.00882	\$0.00495	(\$0.00387)	\$1.10	\$0.62	(\$0.48)	-1.8%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$0.41	\$0.41	\$0.00	0.0%
Default Service Charge	<u>\$0.08618</u>	<u>\$0.08618</u>	<u>\$0.00000</u>	<u>\$10.77</u>	<u>\$10.77</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$0.14329	\$0.14009	(\$0.00320)	\$17.91	\$17.51	(\$0.40)	-1.5%
Total Bill				\$26.31	\$25.91	(\$0.40)	-1.5%

* Impacts do not include the Electricity Consumption Tax.

0037

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

<u>Regular General G2 Demand, 10 kW, 3,000 kWh Typical Bill</u>							
	5/1/2009	8/1/2009					%
<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	\$11.00	\$11.00	\$0.00	\$11.00	\$11.00	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$7.03	\$7.03	\$0.00	\$70.30	\$70.30	\$0.00	0.0%
Stranded Cost Charge	\$1.55	\$0.87	(\$0.68)	\$15.50	\$8.70	(\$6.80)	-1.6%
Total	\$8.58	\$7.90	(\$0.68)	\$85.80	\$79.00	(\$6.80)	-1.6%
	<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	\$0.01524	\$0.01591	\$0.00067	\$45.72	\$47.73	\$2.01	0.5%
Stranded Cost Charge	\$0.00298	\$0.00167	(\$0.00131)	\$8.94	\$5.01	(\$3.93)	-0.9%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$9.90	\$9.90	\$0.00	0.0%
Default Service Charge	\$0.08618	\$0.08618	\$0.00000	\$258.54	\$258.54	\$0.00	0.0%
Total	\$0.10770	\$0.10706	(\$0.00064)	\$323.10	\$321.18	(\$1.92)	-0.5%
Total Bill				\$419.90	\$411.18	(\$8.72)	-2.1%

<u>Large General - G1 550 kVa, 200,000 kWh Typical Bill</u>							
	5/1/2009	8/1/2009					%
<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	\$108.86	\$108.86	\$0.00	\$108.86	\$108.86	\$0.00	0.0%
	<u>All kVa</u>	<u>All kVa</u>					
Distribution Charge	\$5.69	\$5.69	\$0.00	\$3,129.50	\$3,129.50	\$0.00	0.0%
Stranded Cost Charge	\$2.25	\$1.24	(\$1.01)	\$1,237.50	\$682.00	(\$555.50)	-2.4%
Total	\$7.94	\$6.93	(\$1.01)	\$4,367.00	\$3,811.50	(\$555.50)	-2.4%
	<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	\$0.01524	\$0.01591	\$0.00067	\$3,048.00	\$3,182.00	\$134.00	0.6%
Stranded Cost Charge	\$0.00267	\$0.00147	(\$0.00120)	\$534.00	\$294.00	(\$240.00)	-1.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$660.00	\$660.00	\$0.00	0.0%
Default Service Charge	\$0.07394	\$0.07208	(\$0.00186)	\$14,788.00	\$14,416.00	(\$372.00)	-1.6%
Total	\$0.09515	\$0.09276	(\$0.00239)	\$19,030.00	\$18,552.00	(\$478.00)	-2.0%
Total Bill				\$23,505.86	\$22,472.36	(\$1,033.50)	-4.4%

* Impacts do not include the Electricity Consumption Tax. For the G1 Class, the proposed bill includes Default Service rates filed in DE 09-009. Default Service Charges shown are based on the average of the DSC for each 3-month period

0038

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

Residential Rate D 662 kWh Bill - Mean Use*

	5/1/2009	8/1/2009					%
<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	\$8.40	\$8.40	\$0.00	\$8.40	\$8.40	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.01810	\$0.01810	\$0.00000	\$4.53	\$4.53	\$0.00	0.0%
Excess 250 kWh	\$0.02310	\$0.02310	\$0.00000	\$9.52	\$9.52	\$0.00	0.0%
External Delivery Charge	\$0.01524	\$0.01591	\$0.00067	\$10.09	\$10.53	\$0.44	0.5%
Stranded Cost Charge	\$0.00882	\$0.00495	(\$0.00387)	\$5.84	\$3.28	(\$2.56)	-2.6%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.18	\$2.18	\$0.00	0.0%
Default Service Charge	<u>\$0.08618</u>	<u>\$0.08618</u>	<u>\$0.00000</u>	<u>\$57.05</u>	<u>\$57.05</u>	<u>\$0.00</u>	<u>0.0%</u>
First 250 kWh	\$0.13164	\$0.12844	(\$0.00320)				
Excess 250 kWh	\$0.13664	\$0.13344	(\$0.00320)				
Total Bill				\$97.61	\$95.49	(\$2.12)	-2.2%

Residential Rate D 553 kWh Bill - Median Use*

	5/1/2009	8/1/2009					%
<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	\$8.40	\$8.40	\$0.00	\$8.40	\$8.40	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.01810	\$0.01810	\$0.00000	\$4.53	\$4.53	\$0.00	0.0%
Excess 250 kWh	\$0.02310	\$0.02310	\$0.00000	\$7.00	\$7.00	\$0.00	0.0%
External Delivery Charge	\$0.01524	\$0.01591	\$0.00067	\$8.43	\$8.80	\$0.37	0.4%
Stranded Cost Charge	\$0.00882	\$0.00495	(\$0.00387)	\$4.88	\$2.74	(\$2.14)	-2.6%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$1.82	\$1.82	\$0.00	0.0%
Default Service Charge	<u>\$0.08618</u>	<u>\$0.08618</u>	<u>\$0.00000</u>	<u>\$47.66</u>	<u>\$47.66</u>	<u>\$0.00</u>	<u>0.0%</u>
First 250 kWh	\$0.13164	\$0.12844	(\$0.00320)				
Excess 250 kWh	\$0.13664	\$0.13344	(\$0.00320)				
Total Bill				\$82.71	\$80.94	(\$1.77)	-2.1%

* Based on billing period March 2008 through February 2009.

** Impacts do not include the Electricity Consumption Tax.

0039

Unitil Energy Systems, Inc.
Average Class Bill Impacts
Due to Proposed Rate Changes Effective August 1, 2009

(A) Class of Service	(B) Number of Customers	(C) Annual kWh Sales	(D) Annual kW / kVA Sales	(E) Proposed DSC Change \$	(F) Proposed SCC Change \$	(G) Proposed EDC Change \$	(H) Estimated Annual Revenue \$ Under Present Rates	(I) Estimated Annual Revenue \$ Under Proposed Rates	(J) Proposed Net Change Revenue \$	(K) % Change DSC Revenue	(L) % Change Net SCC & EDC Revenue	(M) % Change Net Revenue
Residential	738,543	486,378,217	n/a	\$0	(\$1,882,284)	\$325,873	\$71,817,944	\$70,261,534	(\$1,556,410)	0.0%	(2.2%)	(2.2%)
General Service	125,046	354,008,286	1,298,686	\$0	(\$1,370,012)	\$237,186	\$50,804,944	\$49,672,118	(\$1,132,827)	0.0%	(2.2%)	(2.2%)
Large General Service	1,822	364,679,187	996,528	(\$678,303)	(\$1,411,308)	\$244,335	\$42,640,864	\$40,795,587	(\$1,845,277)	(1.6%)	(2.7%)	(4.3%)
Outdoor Lighting	117,884	9,206,974	n/a	\$0	(\$35,631)	\$6,169	\$2,282,156	\$2,252,694	(\$29,462)	0.0%	(1.3%)	(1.3%)
Total	983,295	1,214,272,664		(\$678,303)	(\$4,699,235)	\$813,563	\$167,545,908	\$162,981,932	(\$4,563,976)	(0.4%)	(2.3%)	(2.7%)

(B), (C), (D) Test year billing determinants in DE 05-178

(E), (F), (G) Difference in proposed rate and current rate, times the billing determinants shown in Column (C). The proposed and current DSC for the G1 class used in this analysis are based on the average of the DSC for each 3-month period.

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

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

(J) Column (I) minus Column (H)

(K) Column (E) divided by Column (H)

(L) Column (F) + Column (G) divided by Column (H)

(M) Column (J) divided by Column (H)

0040

Unitil Energy Systems, Inc. Typical Bill Impacts - May 1, 2009 versus August 1, 2009 Impacts do NOT include the Electricity Consumption Tax Impact on D Rate Customers				
<u>Average kWh</u>	<u>Total Bill Using Rates 5/1/2009</u>	<u>Total Bill Using Rates 8/1/2009</u>	<u>Total Difference</u>	<u>% Total Difference</u>
125	\$24.86	\$24.46	(\$0.40)	(1.6%)
250	\$41.31	\$40.51	(\$0.80)	(1.9%)
500	\$75.47	\$73.87	(\$1.60)	(2.1%)
600	\$89.13	\$87.21	(\$1.92)	(2.2%)
750	\$109.63	\$107.23	(\$2.40)	(2.2%)
1,000	\$143.79	\$140.59	(\$3.20)	(2.2%)
1,250	\$177.95	\$173.95	(\$4.00)	(2.2%)
1,500	\$212.11	\$207.31	(\$4.80)	(2.3%)
2,000	\$280.43	\$274.03	(\$6.40)	(2.3%)
3,500	\$485.39	\$474.19	(\$11.20)	(2.3%)
5,000	\$690.35	\$674.35	(\$16.00)	(2.3%)

	<u>Rates - Effective May 1, 2009</u>	<u>Rates - Proposed August 1, 2009</u>	<u>Difference</u>
Customer Charge	\$8.40	\$8.40	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge: First 250 kWh	\$0.01810	\$0.01810	\$0.00000
Excess 250 kWh	\$0.02310	\$0.02310	\$0.00000
External Delivery Charge	\$0.01524	\$0.01591	\$0.00067
Stranded Cost Charge	\$0.00882	\$0.00495	(\$0.00387)
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	<u>\$0.08618</u>	<u>\$0.08618</u>	<u>\$0.00000</u>
TOTAL First 250 kWh	\$0.13164	\$0.12844	(\$0.00320)
Excess 250 kWh	\$0.13664	\$0.13344	(\$0.00320)

Unitil Energy Systems, Inc.
Typical Bill Impacts - May 1, 2009 versus August 1, 2009
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 5/1/2009</u>	<u>Total Bill Using Rates 8/1/2009</u>	<u>Total Difference</u>	<u>% Total Difference</u>
20%	5	730	\$132.52	\$128.65	(\$3.87)	(2.9%)
20%	10	1,460	\$254.04	\$246.31	(\$7.73)	(3.0%)
20%	15	2,190	\$375.56	\$363.96	(\$11.60)	(3.1%)
20%	25	3,650	\$618.61	\$599.27	(\$19.34)	(3.1%)
20%	50	7,300	\$1,226.21	\$1,187.54	(\$38.67)	(3.2%)
20%	75	10,950	\$1,833.82	\$1,775.81	(\$58.01)	(3.2%)
20%	100	14,600	\$2,441.42	\$2,364.08	(\$77.34)	(3.2%)
20%	150	21,900	\$3,656.63	\$3,540.61	(\$116.02)	(3.2%)
36%	5	1,314	\$195.42	\$191.18	(\$4.24)	(2.2%)
36%	10	2,628	\$379.84	\$371.35	(\$8.48)	(2.2%)
36%	15	3,942	\$564.25	\$551.53	(\$12.72)	(2.3%)
36%	25	6,570	\$933.09	\$911.88	(\$21.20)	(2.3%)
36%	50	13,140	\$1,855.18	\$1,812.77	(\$42.41)	(2.3%)
36%	75	19,710	\$2,777.27	\$2,713.65	(\$63.61)	(2.3%)
36%	100	26,280	\$3,699.36	\$3,614.54	(\$84.82)	(2.3%)
36%	150	39,420	\$5,543.53	\$5,416.31	(\$127.23)	(2.3%)
50%	5	1,825	\$250.45	\$245.88	(\$4.57)	(1.8%)
50%	10	3,650	\$489.91	\$480.77	(\$9.14)	(1.9%)
50%	15	5,475	\$729.36	\$715.65	(\$13.70)	(1.9%)
50%	25	9,125	\$1,208.26	\$1,185.42	(\$22.84)	(1.9%)
50%	50	18,250	\$2,405.53	\$2,359.85	(\$45.68)	(1.9%)
50%	75	27,375	\$3,602.79	\$3,534.27	(\$68.52)	(1.9%)
50%	100	36,500	\$4,800.05	\$4,708.69	(\$91.36)	(1.9%)
50%	150	54,750	\$7,194.58	\$7,057.54	(\$137.04)	(1.9%)

	<u>Rates - Effective May 1, 2009</u>	<u>Rates - Proposed August 1, 2009</u>	<u>Difference</u>
Customer Charge	\$11.00	\$11.00	\$0.00
	<u>All kW</u>	<u>All kW</u>	<u>All kW</u>
Distribution Charge	\$7.03	\$7.03	\$0.00
Stranded Cost Charge	\$1.55	\$0.87	(\$0.68)
TOTAL	\$8.58	\$7.90	(\$0.68)
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.01524	\$0.01591	\$0.00067
Stranded Cost Charge	\$0.00298	\$0.00167	(\$0.00131)
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	\$0.08618	\$0.08618	\$0.00000
TOTAL	\$0.10770	\$0.10706	(\$0.00064)

Unitil Energy Systems, Inc. Typical Bill Impacts - May 1, 2009 versus August 1, 2009 Impacts do NOT include the Electricity Consumption Tax Impact on G2 kWh Meter Rate Customers				
Average Monthly kWh	Total Bill Using Rates 5/1/2009	Total Bill Using Rates 8/1/2009	Total Difference	% Total Difference
15	\$10.55	\$10.50	(\$0.05)	(0.5%)
75	\$19.15	\$18.91	(\$0.24)	(1.3%)
150	\$29.89	\$29.41	(\$0.48)	(1.6%)
250	\$44.22	\$43.42	(\$0.80)	(1.8%)
350	\$58.55	\$57.43	(\$1.12)	(1.9%)
450	\$72.88	\$71.44	(\$1.44)	(2.0%)
550	\$87.21	\$85.45	(\$1.76)	(2.0%)
650	\$101.54	\$99.46	(\$2.08)	(2.0%)
750	\$115.87	\$113.47	(\$2.40)	(2.1%)
900	\$137.36	\$134.48	(\$2.88)	(2.1%)
	Rates - Effective May 1, 2009	Rates - Proposed August 1, 2009	Difference	
kWh Meter Customer Charge	\$8.40	\$8.40	\$0.00	
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	
Distribution Charge	\$0.02975	\$0.02975	\$0.00000	
External Delivery Charge	\$0.01524	\$0.01591	\$0.00067	
Stranded Cost Charge	\$0.00882	\$0.00495	(\$0.00387)	
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	
Default Service Charge	<u>\$0.08618</u>	<u>\$0.08618</u>	<u>\$0.00000</u>	
TOTAL	\$0.14329	\$0.14009	(\$0.00320)	

Unitil Energy Systems, Inc.				
Typical Bill Impacts - May 1, 2009 versus August 1, 2009				
Impacts do NOT include the Electricity Consumption Tax				
Impact on G2 QRWH and SH Rate Customers				
Average kWh	Total Bill Using Rates 5/1/2009	Total Bill Using Rates 8/1/2009	Total Difference	% Total Difference
100	\$17.19	\$16.87	(\$0.32)	(1.9%)
200	\$30.63	\$29.99	(\$0.64)	(2.1%)
300	\$44.08	\$43.12	(\$0.96)	(2.2%)
400	\$57.52	\$56.24	(\$1.28)	(2.2%)
500	\$70.96	\$69.36	(\$1.60)	(2.3%)
750	\$104.57	\$102.17	(\$2.40)	(2.3%)
1,000	\$138.17	\$134.97	(\$3.20)	(2.3%)
1,500	\$205.38	\$200.58	(\$4.80)	(2.3%)
2,000	\$272.59	\$266.19	(\$6.40)	(2.3%)
2,500	\$339.80	\$331.80	(\$8.00)	(2.4%)
		Rates - Effective May 1, 2009	Rates - Proposed August 1, 2009	Difference
Customer Charge		\$3.75	\$3.75	\$0.00
		All kWh	All kWh	All kWh
Distribution Charge		\$0.02088	\$0.02088	\$0.00000
External Delivery Charge		\$0.01524	\$0.01591	\$0.00067
Stranded Cost Charge		\$0.00882	\$0.00495	(\$0.00387)
System Benefits Charge		\$0.00330	\$0.00330	\$0.00000
Default Service Charge		\$0.08618	\$0.08618	\$0.00000
TOTAL		\$0.13442	\$0.13122	(\$0.00320)

Unitil Energy Systems, Inc.						
Typical Bill Impacts - May 1, 2009 versus August 1, 2009						
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 5/1/2009	Total Bill Using Rates 8/1/2009	Total Difference	% Total Difference
25.0%	200	36,500	\$5,169.84	\$4,880.60	(\$289.24)	(5.6%)
25.0%	400	73,000	\$10,230.81	\$9,652.34	(\$578.47)	(5.7%)
25.0%	600	109,500	\$15,291.79	\$14,424.08	(\$867.70)	(5.7%)
25.0%	800	146,000	\$20,352.76	\$19,195.82	(\$1,156.94)	(5.7%)
25.0%	1,000	182,500	\$25,413.74	\$23,967.56	(\$1,446.18)	(5.7%)
25.0%	1,500	273,750	\$38,066.17	\$35,896.91	(\$2,169.26)	(5.7%)
25.0%	2,000	365,000	\$50,718.61	\$47,826.26	(\$2,892.35)	(5.7%)
25.0%	2,500	456,250	\$63,371.05	\$59,755.61	(\$3,615.44)	(5.7%)
25.0%	3,000	547,500	\$76,023.49	\$71,684.96	(\$4,338.53)	(5.7%)
40.0%	200	58,400	\$7,253.62	\$6,912.04	(\$341.58)	(4.7%)
40.0%	400	116,800	\$14,398.38	\$13,715.23	(\$683.15)	(4.7%)
40.0%	600	175,200	\$21,543.14	\$20,518.41	(\$1,024.73)	(4.8%)
40.0%	800	233,600	\$28,687.90	\$27,321.60	(\$1,366.30)	(4.8%)
40.0%	1,000	292,000	\$35,832.66	\$34,124.78	(\$1,707.88)	(4.8%)
40.0%	1,500	438,000	\$53,694.56	\$51,132.74	(\$2,561.82)	(4.8%)
40.0%	2,000	584,000	\$71,556.46	\$68,140.70	(\$3,415.76)	(4.8%)
40.0%	2,500	730,000	\$89,418.36	\$85,148.66	(\$4,269.70)	(4.8%)
40.0%	3,000	876,000	\$107,280.26	\$102,156.62	(\$5,123.64)	(4.8%)
57.0%	200	83,220	\$9,615.24	\$9,214.35	(\$400.90)	(4.2%)
57.0%	400	166,440	\$19,121.63	\$18,319.83	(\$801.79)	(4.2%)
57.0%	600	249,660	\$28,628.01	\$27,425.32	(\$1,202.69)	(4.2%)
57.0%	800	332,880	\$38,134.39	\$36,530.81	(\$1,603.58)	(4.2%)
57.0%	1,000	416,100	\$47,640.78	\$45,636.30	(\$2,004.48)	(4.2%)
57.0%	1,500	624,150	\$71,406.73	\$68,400.01	(\$3,006.72)	(4.2%)
57.0%	2,000	832,200	\$95,172.69	\$91,163.73	(\$4,008.96)	(4.2%)
57.0%	2,500	1,040,250	\$118,938.65	\$113,927.45	(\$5,011.20)	(4.2%)
57.0%	3,000	1,248,300	\$142,704.61	\$136,691.17	(\$6,013.44)	(4.2%)
71.0%	200	103,660	\$11,560.11	\$11,110.36	(\$449.75)	(3.9%)
71.0%	400	207,320	\$23,011.36	\$22,111.86	(\$899.49)	(3.9%)
71.0%	600	310,980	\$34,462.61	\$33,113.36	(\$1,349.24)	(3.9%)
71.0%	800	414,640	\$45,913.86	\$44,114.87	(\$1,798.99)	(3.9%)
71.0%	1,000	518,300	\$57,365.11	\$55,116.37	(\$2,248.74)	(3.9%)
71.0%	1,500	777,450	\$85,993.23	\$82,620.12	(\$3,373.11)	(3.9%)
71.0%	2,000	1,036,600	\$114,621.35	\$110,123.88	(\$4,497.47)	(3.9%)
71.0%	2,500	1,295,750	\$143,249.47	\$137,627.63	(\$5,621.84)	(3.9%)
71.0%	3,000	1,554,900	\$171,877.60	\$165,131.38	(\$6,746.21)	(3.9%)
			Rates - Effective May 1, 2009	Rates - Proposed August 1, 2009	Difference	
Customer Charge			\$108.86	\$108.86	\$0.00	
			All kVA	All kVA	All kVA	
Distribution Charge			\$5.69	\$5.69	\$0.00	
Stranded Cost Charge			\$2.25	\$1.24	(\$1.01)	
TOTAL			\$7.94	\$6.93	(\$1.01)	
			All kWh	All kWh	All kWh	
Distribution Charge			\$0.00000	\$0.00000	\$0.00000	
External Delivery Charge			\$0.01524	\$0.01591	\$0.00067	
Stranded Cost Charge			\$0.00267	\$0.00147	(\$0.00120)	
System Benefits Charge			\$0.00330	\$0.00330	\$0.00000	
Default Service Charge*			\$0.07394	\$0.07208	(\$0.00186)	
TOTAL			\$0.09515	\$0.09276	(\$0.00239)	
* Default Service Charges shown are based on the average of the DSC for each 3-month period.						

Unitil Energy Systems, Inc. Typical Bill Impacts - May 1, 2009 versus August 1, 2009 Impacts do NOT include the Electricity Consumption Tax Impact on OL Rate Customers							
	Nominal Watts	Lumens	Average Monthly kWh	Total Bill Using Rates 5/1/2009	Total Bill Using Rates 8/1/2009	Total Difference	% Total Difference
<u>Mercury Vapor:</u>							
1	100	3,500	40	\$12.42	\$12.29	(\$0.13)	(1.0%)
2	175	7,000	67	\$17.15	\$16.93	(\$0.21)	(1.3%)
3	250	11,000	95	\$21.74	\$21.43	(\$0.30)	(1.4%)
4	400	20,000	154	\$30.72	\$30.22	(\$0.49)	(1.6%)
5	1,000	60,000	388	\$71.34	\$70.10	(\$1.24)	(1.7%)
6	250	11,000	95	\$22.52	\$22.21	(\$0.30)	(1.4%)
7	400	20,000	154	\$31.73	\$31.23	(\$0.49)	(1.6%)
8	1,000	60,000	388	\$68.31	\$67.07	(\$1.24)	(1.8%)
9	100	3,500	40	\$12.50	\$12.37	(\$0.13)	(1.0%)
10	175	7,000	67	\$16.55	\$16.33	(\$0.21)	(1.3%)
<u>High Pressure Sodium:</u>							
11	50	4,000	21	\$10.42	\$10.36	(\$0.07)	(0.6%)
12	100	9,500	43	\$14.06	\$13.92	(\$0.14)	(1.0%)
13	150	16,000	60	\$16.03	\$15.84	(\$0.19)	(1.2%)
14	250	30,000	101	\$23.29	\$22.96	(\$0.32)	(1.4%)
15	400	50,000	161	\$33.44	\$32.92	(\$0.52)	(1.5%)
16	1,000	140,000	398	\$72.13	\$70.86	(\$1.27)	(1.8%)
17	150	16,000	60	\$17.60	\$17.41	(\$0.19)	(1.1%)
18	250	30,000	101	\$24.37	\$24.04	(\$0.32)	(1.3%)
19	400	50,000	161	\$33.08	\$32.56	(\$0.52)	(1.6%)
20	1,000	140,000	398	\$72.37	\$71.10	(\$1.27)	(1.8%)
21	50	4,000	21	\$9.75	\$9.69	(\$0.07)	(0.7%)
22	100	95,000	43	\$13.27	\$13.13	(\$0.14)	(1.0%)
		<u>Rates - Effective May 1, 2009</u>		<u>Rates - Proposed August 1, 2009</u>		<u>Difference</u>	
Customer Charge		\$0.00		\$0.00		\$0.00	
		<u>All kWh</u>		<u>All kWh</u>		<u>All kWh</u>	
Distribution Charge		\$0.00000		\$0.00000		\$0.00000	
External Delivery Charge		\$0.01524		\$0.01591		\$0.00067	
Stranded Cost Charge		\$0.00882		\$0.00495		(\$0.00387)	
System Benefits Charge		\$0.00330		\$0.00330		\$0.00000	
Default Service Charge		<u>\$0.08618</u>		<u>\$0.08618</u>		<u>\$0.00000</u>	
TOTAL		\$0.11354		\$0.11034		(\$0.00320)	
<u>Luminaire Charges For Year Round Service:</u>							
		<u>Mercury Vapor Rate/Mo.</u>		<u>Mercury Vapor Rate/Mo.</u>		<u>Mercury Vapor Rate/Mo.</u>	
1		\$7.88		\$7.88		\$0.00	
2		\$9.54		\$9.54		\$0.00	
3		\$10.95		\$10.95		\$0.00	
4		\$13.23		\$13.23		\$0.00	
5		\$27.29		\$27.29		\$0.00	
6		\$11.73		\$11.73		\$0.00	
7		\$14.24		\$14.24		\$0.00	
8		\$24.26		\$24.26		\$0.00	
9		\$7.96		\$7.96		\$0.00	
10		\$8.94		\$8.94		\$0.00	
		<u>Sodium Vapor Rate/Mo.</u>		<u>Sodium Vapor Rate/Mo.</u>		<u>Sodium Vapor Rate/Mo.</u>	
11		\$8.04		\$8.04		\$0.00	
12		\$9.18		\$9.18		\$0.00	
13		\$9.22		\$9.22		\$0.00	
14		\$11.82		\$11.82		\$0.00	
15		\$15.16		\$15.16		\$0.00	
16		\$26.94		\$26.94		\$0.00	
17		\$10.79		\$10.79		\$0.00	
18		\$12.90		\$12.90		\$0.00	
19		\$14.80		\$14.80		\$0.00	
20		\$27.18		\$27.18		\$0.00	
21		\$7.37		\$7.37		\$0.00	
22		\$8.39		\$8.39		\$0.00	