

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	Total
Power Supply Charge							
1 Reconciliation	(\$1,343)	(\$1,367)	(\$1,495)	(\$1,675)	(\$1,515)	(\$1,459)	(\$8,854)
2 Total Costs	<u>\$4,970,497</u>	<u>\$5,613,968</u>	<u>\$6,876,334</u>	<u>\$7,757,399</u>	<u>\$6,210,110</u>	<u>\$5,681,788</u>	<u>\$37,110,097</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$4,969,155	\$5,612,601	\$6,874,839	\$7,755,724	\$6,208,595	\$5,680,329	\$37,101,243
4 kWh Purchases	<u>67,835,413</u>	<u>69,054,301</u>	<u>75,546,749</u>	<u>84,640,826</u>	<u>76,545,061</u>	<u>73,686,246</u>	<u>447,308,596</u>
5 Total, Before Losses (L.3 / L.4)	\$0.07325	\$0.08128	\$0.09100	\$0.09163	\$0.08111	\$0.07709	\$0.08294
6 Losses	<u>6.40%</u>						
7 Total Retail Rate - Variable Power Supply Charge (L.5 * (1+L.6))	\$0.07794	\$0.08648	\$0.09683	\$0.09750	\$0.08630	\$0.08202	
8 Total Retail Rate - Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.08825
Renewable Portfolio Standard (RPS) Charge							
9 Reconciliation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Total Costs	<u>\$111,456</u>	<u>\$113,458</u>	<u>\$162,098</u>	<u>\$181,610</u>	<u>\$164,240</u>	<u>\$158,106</u>	<u>\$890,967</u>
11 Reconciliation plus Total Costs (L.9 + L.10)	\$111,456	\$113,458	\$162,098	\$181,610	\$164,240	\$158,106	\$890,967
12 kWh Purchases	<u>67,835,413</u>	<u>69,054,301</u>	<u>75,546,749</u>	<u>84,640,826</u>	<u>76,545,061</u>	<u>73,686,246</u>	<u>447,308,596</u>
13 Total, Before Losses (L.11 / L.12)	\$0.00164	\$0.00164	\$0.00215	\$0.00215	\$0.00215	\$0.00215	\$0.00199
14 Losses	<u>6.40%</u>						
15 Total Retail Rate - Variable RPS Charge (L.13 * (1+L.14))	\$0.00175	\$0.00175	\$0.00228	\$0.00228	\$0.00228	\$0.00228	
16 Total Retail Rate - Fixed RPS Charge (L.13 * (1+L.14))							\$0.00212
17 Total Retail Rate - Variable Default Service Charge (L.7 + L.15)	\$0.07969	\$0.08823	\$0.09911	\$0.09978	\$0.08858	\$0.08430	
18 Total Retail Rate - Fixed Default Service Charge (L.8+L.16)							\$0.09037

As shown on Schedule LSM-2, Page 1

Non-G1 Class Default Service:	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Total
Power Supply Charge							
1 Reconciliation	(\$16,099)	(\$18,428)	(\$21,804)	(\$21,688)	(\$17,803)	(\$17,524)	(\$113,347)
2 Total Costs	<u>\$4,721,482</u>	<u>\$5,530,518</u>	<u>\$6,830,374</u>	<u>\$6,988,403</u>	<u>\$5,299,468</u>	<u>\$5,285,776</u>	<u>\$34,656,022</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$4,705,383	\$5,512,090	\$6,808,569	\$6,966,715	\$5,281,665	\$5,268,252	\$34,542,674
4 kWh Purchases	<u>63,001,518</u>	<u>72,116,000</u>	<u>85,328,322</u>	<u>84,873,727</u>	<u>69,670,112</u>	<u>68,579,121</u>	<u>443,568,800</u>
5 Total, Before Losses (L.3 / L.4)	\$0.07469	\$0.07643	\$0.07979	\$0.08208	\$0.07581	\$0.07682	\$0.07787
6 Losses	<u>6.40%</u>						
7 Total Retail Rate - Variable Power Supply Charge (L.5 * (1+L.6))	\$0.07947	\$0.08133	\$0.08490	\$0.08734	\$0.08066	\$0.08174	
8 Total Retail Rate - Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.08286
Renewable Portfolio Standard (RPS) Charge							
9 Reconciliation	\$1,551	\$1,775	\$2,101	\$2,090	\$1,715	\$1,688	\$10,921
10 Total Costs	<u>\$118,486</u>	<u>\$135,627</u>	<u>\$160,474</u>	<u>\$159,619</u>	<u>\$131,029</u>	<u>\$128,975</u>	<u>\$834,210</u>
11 Reconciliation plus Total Costs (L.9 + L.10)	\$120,037	\$137,402	\$162,575	\$161,709	\$132,744	\$130,663	\$845,131
12 kWh Purchases	<u>63,001,518</u>	<u>72,116,000</u>	<u>85,328,322</u>	<u>84,873,727</u>	<u>69,670,112</u>	<u>68,579,121</u>	<u>443,568,800</u>
13 Total, Before Losses (L.11 / L.12)	\$0.00191	\$0.00191	\$0.00191	\$0.00191	\$0.00191	\$0.00191	\$0.00191
14 Losses	<u>6.40%</u>						
15 Total Retail Rate - Variable RPS Charge (L.13 * (1+L.14))	\$0.00203	\$0.00203	\$0.00203	\$0.00203	\$0.00203	\$0.00203	
16 Total Retail Rate - Fixed RPS Charge (L.13 * (1+L.14))							\$0.00203
17 Total Retail Rate - Variable Default Service Charge (L.7 + L.15)	\$0.08150	\$0.08336	\$0.08693	\$0.08937	\$0.08269	\$0.08377	
18 Total Retail Rate - Fixed Default Service Charge (L.8+L.16)							\$0.08489

As shown on Schedule LSM-3, Page 1

Authorized by NHPUC Order No. 25-044 in Case No. DE 10-028 DE-09-009, dated September 4, 2009

(R)

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

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CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:	Feb-10	Mar-10	Apr-10	Total	As shown on Schedule LSM-4, Page 1			
					May-10	Jun-10	Jul-10	Total
Power Supply Charge								
1 Reconciliation	\$34,513	\$34,833	\$34,881	\$104,227	(\$2,830)	(\$2,543)	(\$3,178)	(\$8,550)
2 Total Costs	<u>\$849,132</u>	<u>\$764,212</u>	<u>\$747,891</u>	<u>\$2,361,235</u>	<u>\$752,196</u>	<u>\$652,785</u>	<u>\$843,245</u>	<u>\$2,248,225</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$883,645	\$799,044	\$782,772	\$2,465,462	\$749,366	\$650,242	\$840,067	\$2,239,675
4 kWh Purchases	<u>9,941,440</u>	<u>10,033,425</u>	<u>10,047,273</u>	<u>30,022,138</u>	<u>11,344,763</u>	<u>10,194,853</u>	<u>12,739,542</u>	34,279,157
5 Total, Before Losses (L.3 / L.4)	\$0.08889	\$0.07964	\$0.07791		\$0.06605	\$0.06378	\$0.06594	
6 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>		<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
7 Total Retail Rate - Variable Power Supply Charge (L.5 * (1+L.6))	\$0.09297	\$0.08329	\$0.08149		\$0.06909	\$0.06671	\$0.06897	
Renewable Portfolio Standard (RPS) Charge								
8 Reconciliation	\$0	\$0	\$0	\$0	\$4,315	\$3,877	\$4,845	\$13,038
9 Total Costs	<u>\$20,925</u>	<u>\$21,118</u>	<u>\$21,147</u>	<u>\$63,190</u>	<u>\$21,720</u>	<u>\$19,519</u>	<u>\$24,391</u>	<u>\$65,630</u>
10 Reconciliation plus Total Costs (L.8 + L.9)	\$20,925	\$21,118	\$21,147	\$63,190	\$26,035	\$23,396	\$29,236	\$78,668
11 kWh Purchases	<u>9,941,440</u>	<u>10,033,425</u>	<u>10,047,273</u>	<u>30,022,138</u>	<u>11,344,763</u>	<u>10,194,853</u>	<u>12,739,542</u>	34,279,157
12 Total, Before Losses (L.10 / L.11)	\$0.00210	\$0.00210	\$0.00210		\$0.00229	\$0.00229	\$0.00229	
13 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>		<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
14 Total Retail Rate - Variable RPS Charge (L.12 * (1+L.13))	\$0.00220	\$0.00220	\$0.00220		\$0.00240	\$0.00240	\$0.00240	
15 Total Retail Rate - Variable Default Service Charge (L.7 + L.14)	\$0.09517	\$0.08549	\$0.08369		\$0.07149	\$0.06911	\$0.07137	

Authorized by NHPUC Order No. 25,054 in Case No. DE 10-028 DE 09-009, dated December 18, 2009

Issued: March 12, 2010~~December 11, 2009~~
Effective: May~~February~~ 1, 2010

Issued By: Mark H. Collin
Treasurer

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

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

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

<u>Rate D</u>					
<u>Tier</u>	<u>Percentage of Federal Poverty Guidelines</u>	<u>Discount</u>	<u>Blocks</u>	<u>LI-EAP Discount(1)</u>	<u>LI-EAP Discount(1)</u>
1	176 - 185	5%	Customer Charge	(\$0.42)	(\$0.42)
			First 250 kWh	(\$0.00655)	(\$0.00627)
			Excess 250 kWh	(\$0.00680)	(\$0.00652)
2	151 - 175	7%	Customer Charge	(\$0.59)	(\$0.59)
			First 250 kWh	(\$0.00917)	(\$0.00878)
			Excess 250 kWh	(\$0.00952)	(\$0.00913)
3	126 - 150	18%	Customer Charge	(\$1.51)	(\$1.51)
			First 250 kWh	(\$0.02357)	(\$0.02259)
			Excess 250 kWh	(\$0.02447)	(\$0.02349)
4	101 - 125	33%	Customer Charge	(\$2.77)	(\$2.77)
			First 250 kWh	(\$0.04322)	(\$0.04141)
			Excess 250 kWh	(\$0.04487)	(\$0.04306)
5	76 - 100	48%	Customer Charge	(\$4.03)	(\$4.03)
			First 250 kWh	(\$0.06287)	(\$0.06024)
			Excess 250 kWh	(\$0.06527)	(\$0.06264)
6	0 - 75	70%	Customer Charge	(\$5.88)	(\$5.88)
			First 250 kWh	(\$0.09168)	(\$0.08784)
			Excess 250 kWh	(\$0.09518)	(\$0.09134)

(1) Total utility charges from Page 4 (excluding the Electricity Consumption Tax) plus
 Non-G1 class Fixed Default Service Rate multiplied by the appropriate discount.

Authorized by NHPUC Order No. ~~25-014~~ in Case No. DE 10-028 ~~DE 09-009~~, dated ~~September 4, 2009~~

Issued: March 12, 2010 ~~August 28, 2009~~
 Effective: May 1, 2010 ~~November 1, 2009~~

Issued By: Mark H. Collin
 Treasurer

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

	<u>May-10</u> <u>Estimated</u>	<u>Jun-10</u> <u>Estimated</u>	<u>Jul-10</u> <u>Estimated</u>	<u>Aug-10</u> <u>Estimated</u>	<u>Sep-10</u> <u>Estimated</u>	<u>Oct-10</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$16,099)	(\$18,428)	(\$21,804)	(\$21,688)	(\$17,803)	(\$17,524)	(\$113,347)
2 Total Costs (Page 2)	<u>\$4,721,482</u>	<u>\$5,530,518</u>	<u>\$6,830,374</u>	<u>\$6,988,403</u>	<u>\$5,299,468</u>	<u>\$5,285,776</u>	<u>\$34,656,022</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$4,705,383	\$5,512,090	\$6,808,569	\$6,966,715	\$5,281,665	\$5,268,252	\$34,542,674
4 kWh Purchases	<u>63,001,518</u>	<u>72,116,000</u>	<u>85,328,322</u>	<u>84,873,727</u>	<u>69,670,112</u>	<u>68,579,121</u>	<u>443,568,800</u>
5 Total, Before Losses (L.3 / L.4)	\$0.07469	\$0.07643	\$0.07979	\$0.08208	\$0.07581	\$0.07682	\$0.07787
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 Power Supply Charge (L.5 * (1+L.6))	\$0.07947	\$0.08133	\$0.08490	\$0.08734	\$0.08066	\$0.08174	
8 Total Retail Rate - Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.08286

(1) Balance as of January 31, 2010 modified, as detailed below, to reflect that current rates (through April 30, 2010) include a credit for the overcollection as of January 31, 2009 and to reflect accruals for RPS. Figure is then allocated between rate periods (May-October 2010 and November 2010-April 2011) and then to each month, May through October 2010, on equal per kWh basis.

January 31, 2010 actual balance - Schedule LSM-2, Page 2	(\$1,143,483)
less: Estimated remaining credit for January 31, 2009 reconciliation - Feb, Mar, Apr 2010	
Estimated kWh Sales Feb-Apr 2010	222,602,247
Amount of reconciliation in current rate	<u>(\$0.00002)</u>
Estimated amount of reconciliation to be credited Feb-Apr 2010	(\$4,452)

plus: Non-G1 Class RPS amounts included in rate filings, Jan - Jul 2009 Note: effective August 1, 2009, RPS moved to a separate reconciliation model

Total reconciliation for May 1, 2010-April 30, 2011 (\$224,673)

kWh purchases forecast May-October 2010	443,568,800	50.45%
kWh purchases forecast November 2010-April 2011	<u>435,727,296</u>	49.55%
Total	879,296,096	

Reconciliation amount for May-October 2010	(\$113,347)
Reconciliation amount for November 2010-April 2011	<u>(\$111,325)</u>
Total	(\$224,673)

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

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning Balance	Total Costs (Page 3)	Total Revenue (Page 4)	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Feb-09	(\$1,259,276)	\$8,010,638	\$7,536,393	(\$785,031)	(\$1,022,153)	4.00%	28	(\$3,136)	(\$788,168)
Mar-09	(\$788,168)	\$7,205,121	\$7,379,748	(\$962,794)	(\$875,481)	4.00%	31	(\$2,974)	(\$965,769)
Apr-09	(\$965,769)	\$5,861,733	\$6,460,062	(\$1,564,098)	(\$1,264,933)	3.25%	30	(\$3,379)	(\$1,567,477)
May-09	(\$1,567,477)	\$4,776,088	\$5,044,696	(\$1,836,084)	(\$1,701,780)	3.25%	31	(\$4,697)	(\$1,840,782)
Jun-09	(\$1,840,782)	\$4,306,047	\$5,070,023	(\$2,604,758)	(\$2,222,770)	3.25%	30	(\$5,938)	(\$2,610,696)
Jul-09	(\$2,610,696)	\$7,667,120	\$6,570,701	(\$1,514,277)	(\$2,062,486)	3.25%	31	(\$5,693)	(\$1,519,970)
Aug-09	(\$1,519,970)	\$7,315,689	\$6,242,669	(\$446,950)	(\$983,460)	3.25%	31	(\$2,715)	(\$449,664)
Sep-09	(\$449,664)	\$4,764,103	\$5,619,865	(\$1,305,426)	(\$877,545)	3.25%	30	(\$2,344)	(\$1,307,770)
Oct-09	(\$1,307,770)	\$4,823,903	\$4,564,453	(\$1,048,320)	(\$1,178,045)	3.25%	31	(\$3,252)	(\$1,051,572)
Nov-09	(\$1,051,572)	\$3,785,214	\$5,093,032	(\$2,359,390)	(\$1,705,481)	3.25%	30	(\$4,311) (1)	(\$2,363,701)
Dec-09	(\$2,363,701)	\$7,206,908	\$6,389,248	(\$1,546,040)	(\$1,954,870)	3.25%	31	(\$5,723) (2)	(\$1,551,763)
Jan-10	(\$1,551,763)	<u>\$7,080,371</u>	<u>\$6,668,377</u>	(\$1,139,768)	(\$1,345,765)	3.25%	31	<u>(\$3,715)</u>	(\$1,143,483)
Total		\$72,802,935	\$72,639,267					(\$47,876)	

- (1) Includes \$245.02 to adjust interest related to adjustment made to working capital (see page 3).
 (2) Includes (\$326.56) to adjust interest related to adjustment made to working capital (see page 3).

	Calculation of Working Capital Supplier Charges and GIS Support Payments						Calculation of Working Capital Renewable Energy Credits					(l)	(m)	(n)	(o)	(p)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)					
Total Non-G1 Class DS Supplier Charges	GIS Support Payments	Number of Days of Lag / 365	Working Capital Requirement ((a+b)*c)	Prime Rate	Supply Related Working Capital (d * e)	Renewable Energy Credits	Number of Days of Lead / 365	Working Capital Requirement (g * -h)	Prime Rate	Supply Related Working Capital (i * j)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Total Costs (sum a + b + f + g + k + l + m + n + o)	
Feb-09	\$7,970,952	\$659	2.81%	\$223,860	4.00%	\$8,954	\$11,640	99.31%	(\$11,559)	4.00%	(\$462)	\$15,603	\$2,366	\$0	\$927	\$8,010,638
Mar-09	\$7,148,430	\$740	2.81%	\$200,764	4.00%	\$8,031	\$0	99.31%	\$0	4.00%	\$0	\$45,065	\$2,366	\$0	\$490	\$7,205,121
Apr-09	\$5,718,491	\$609	2.81%	\$160,605	3.25%	\$5,220	\$108,021	99.31%	(\$107,275)	3.25%	(\$3,486)	\$30,512	\$2,366	\$0	\$0	\$5,861,733
May-09	\$4,635,395	\$596	2.81%	\$130,189	3.25%	\$4,231	\$53,111	99.31%	(\$52,744)	3.25%	(\$1,714)	\$41,175	\$2,366	\$0	\$40,929	\$4,776,088
Jun-09	\$4,037,195	\$535	2.81%	\$113,388	3.25%	\$3,685	\$243,929	99.31%	(\$242,245)	3.25%	(\$7,873)	\$26,210	\$2,366	\$0	\$0	\$4,306,047
Jul-09	\$7,175,952	\$535	2.81%	\$201,531	3.25%	\$6,550	\$468,635	99.31%	(\$465,400)	3.25%	(\$15,125)	\$28,208	\$2,366	\$0	\$0	\$7,667,120
Aug-09	\$7,267,263	\$682	2.81%	\$204,100	3.25%	\$6,633					\$38,746	\$2,366	\$0	\$0	\$7,315,689	
Sep-09	\$4,732,898	\$656	2.81%	\$132,929	3.25%	\$4,320					\$23,863	\$2,366	\$0	\$0	\$4,764,103	
Oct-09	\$4,780,252	\$698	2.81%	\$134,260	3.25%	\$4,363					\$36,224	\$2,366	\$0	\$0	\$4,823,903	
Nov-09	\$3,728,391	\$536	4.61%	\$171,735	3.25%	\$29,213 (1)					\$24,956	\$2,118	\$0	\$0	\$3,785,214	
Dec-09	\$7,175,280	\$542	4.61%	\$330,481	3.25%	\$816 (2)					\$28,152	\$2,118	\$0	\$0	\$7,206,908	
Jan-10	<u>\$7,050,326</u>	<u>\$553</u>	4.61%	<u>\$324,727</u>	3.25%	<u>\$10,554</u>					<u>\$16,821</u>	<u>\$2,118</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,080,371</u>	
Total	\$71,420,825	\$7,341		\$2,328,569		\$92,570	\$885,337		(\$879,224)		(\$28,661)	\$355,535	\$27,644	\$0	\$42,346	\$72,802,935

(1) Includes \$23,631.46 to adjust working capital for the period May-October 2009 to use 16.81 days lag from the 2008 Lead/Lag Study.

(2) Includes (\$9,924.91) to adjust working capital for the period November 2008-March 2009 based on the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, as ordered in DG 07-072 by Order No. 25,028.

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

	(a) Total Non-G1 Class Billed Default Service kWh (1)	(b) Unbilled Factor (2)	(c) Non-G1 Class Unbilled kWh (a * b)	(d) Effective Fixed DSC (3)	(e) Non-G1 Class Unbilled Default Service Revenue (c * d)	(f) Reversal of prior month unbilled	(g) Total Billed Non- G1 Class Default Service Revenue (1)	(h) Total Revenue (e + f + g)
Feb-09	71,687,177	48.36%	34,667,967	\$0.11239	\$3,896,333	(\$4,439,885)	\$8,079,946	\$7,536,393
Mar-09	65,398,487	53.29%	34,851,079	\$0.11239	\$3,916,913	(\$3,896,333)	\$7,359,168	\$7,379,748
Apr-09	63,320,789	46.03%	29,143,948	\$0.11239	\$3,275,488	(\$3,916,913)	\$7,101,486	\$6,460,062
May-09	56,687,087	53.95%	30,580,273	\$0.08618	\$2,635,408	(\$3,275,488)	\$5,684,776	\$5,044,696
Jun-09	58,973,191	51.68%	30,476,083	\$0.08618	\$2,626,429	(\$2,635,408)	\$5,079,002	\$5,070,023
Jul-09	67,392,122	58.32%	39,306,023	\$0.08618	\$3,387,393	(\$2,626,429)	\$5,809,737	\$6,570,701
Aug-09	74,608,777	51.77%	38,625,156	\$0.08439	\$3,259,577	(\$3,387,393)	\$6,370,485	\$6,242,669
Sep-09	70,310,571	49.63%	34,891,961	\$0.08439	\$2,944,533	(\$3,259,577)	\$5,934,909	\$5,619,865
Oct-09	58,228,492	52.84%	30,765,122	\$0.08439	\$2,596,269	(\$2,944,533)	\$4,912,717	\$4,564,453
Nov-09	57,631,318	53.74%	30,971,292	\$0.08825	\$2,733,217	(\$2,596,269)	\$4,956,084	\$5,093,032
Dec-09	64,628,025	60.03%	38,796,520	\$0.08825	\$3,423,793	(\$2,733,217)	\$5,698,671	\$6,389,248
Jan-10	<u>78,092,243</u>	46.40%	36,236,288	\$0.08825	<u>\$3,197,852</u>	<u>(\$3,423,793)</u>	<u>\$6,894,317</u>	<u>\$6,668,377</u>
Total	786,958,279				\$37,893,204	(\$39,135,237)	\$73,881,300	\$72,639,267

(1) Per billing system

(2) Detail of Unbilled Factors for the Residential, Regular General, and Outdoor Lighting Classes:

(3) Beginning in August 2009, rate shown is "Fixed Power Supply Charge".

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Feb-09	74,129,599	35,849,124	48.36%
Mar-09	67,763,862	36,111,595	53.29%
Apr-09	65,825,524	30,296,774	46.03%
May-09	59,199,422	31,935,571	53.95%
Jun-09	61,853,147	31,964,383	51.68%
Jul-09	70,532,225	41,137,468	58.32%
Aug-09	78,861,225	40,826,659	51.77%
Sep-09	75,192,954	37,314,868	49.63%
Oct-09	62,796,629	33,178,705	52.84%
Nov-09	62,064,126	33,353,500	53.74%
Dec-09	69,589,063	41,774,655	60.03%
Jan-10	84,233,155	39,085,788	46.40%

<i>Calculation of Working Capital Supplier Charges and GIS Support Payments</i>											
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Total Non-G1 Class DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365	Working Capital Requirement ((a+b)*c)	Prime Rate	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Total Costs (sum a + b + f + g + h + i + j)
May-10	\$4,669,000	\$553	4.36%	\$203,413	3.25%	\$6,611	\$43,200	\$2,118	\$0	\$0	\$4,721,482
Jun-10	\$5,472,500	\$632	4.36%	\$238,419	3.25%	\$7,749	\$47,520	\$2,118	\$0	\$0	\$5,530,518
Jul-10	\$6,770,401	\$748	4.36%	\$294,962	3.25%	\$9,586	\$47,520	\$2,118	\$0	\$0	\$6,830,374
Aug-10	\$6,928,211	\$744	4.36%	\$301,837	3.25%	\$9,810	\$47,520	\$2,118	\$0	\$0	\$6,988,403
Sep-10	\$5,250,425	\$611	4.36%	\$228,744	3.25%	\$7,434	\$38,880	\$2,118	\$0	\$0	\$5,299,468
Oct-10	<u>\$5,245,390</u>	<u>\$601</u>	4.36%	<u>\$228,524</u>	3.25%	<u>\$7,427</u>	<u>\$30,240</u>	<u>\$2,118</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,285,776</u>
Total	\$34,335,927	\$3,889		\$1,495,899		\$48,617	\$254,880	\$12,708	\$0	\$0	\$34,656,022

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

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

	<u>May-10</u> <u>Estimated</u>	<u>Jun-10</u> <u>Estimated</u>	<u>Jul-10</u> <u>Estimated</u>	<u>Aug-10</u> <u>Estimated</u>	<u>Sep-10</u> <u>Estimated</u>	<u>Oct-10</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation	\$1,551	\$1,775	\$2,101	\$2,090	\$1,715	\$1,688	\$10,921
2 Total Costs (Page 2)	<u>\$118,486</u>	<u>\$135,627</u>	<u>\$160,474</u>	<u>\$159,619</u>	<u>\$131,029</u>	<u>\$128,975</u>	<u>\$834,210</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$120,037	\$137,402	\$162,575	\$161,709	\$132,744	\$130,663	\$845,131
4 kWh Purchases	<u>63,001,518</u>	<u>72,116,000</u>	<u>85,328,322</u>	<u>84,873,727</u>	<u>69,670,112</u>	<u>68,579,121</u>	<u>443,568,800</u>
5 Total, Before Losses (L.3 / L.4)	\$0.00191	\$0.00191	\$0.00191	\$0.00191	\$0.00191	\$0.00191	\$0.00191
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))	\$0.00203	\$0.00203	\$0.00203	\$0.00203	\$0.00203	\$0.00203	
8 Total Retail Rate - Fixed RPS Charge (L.5 * (1+L.6))							\$0.00203

(1) Balance as of January 31, 2010 modified, as detailed below, to reflect accruals for RPS. Figure is then allocated between rate periods (May-October 2010 and November 2010-April 2011) and then to each month, May through October 2010, on equal per kWh basis.

January 31, 2010 actual balance - Schedule LSM-3, Page 2		(\$636,659)	
plus: Non-G1 Class RPS amounts included in rate filings, Aug 2009-Jan 2010		\$801,297	
less: Non-G1 Class RPS amounts, CY 2009 requirement, purchased		<u>\$142,992</u>	
Net Non-G1 Class RPS amounts included in rate filings, Aug 2009-Jan 2010		\$658,305	
Total reconciliation for May 1, 2010-April 30, 2011		\$21,646	
kWh purchases forecast May-October 2010	443,568,800		50.45%
kWh purchases forecast November 2010-April 2011	<u>435,727,296</u>		49.55%
Total	879,296,096		
Reconciliation amount for May-October 2010		\$10,921	
Reconciliation amount for November 2010-April 2011		<u>\$10,726</u>	
Total		\$21,646	

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

Schedule LSM-3
 Page 2 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning Balance	Total Costs (Page 3)	Total Revenue (Page 4)	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Aug-09	\$0	\$6,830	\$131,974	(\$125,144)	(\$62,572)	3.25%	31	(\$173)	(\$125,316)
Sep-09	(\$125,316)	\$0	\$119,103	(\$244,419)	(\$184,868)	3.25%	30	(\$494)	(\$244,913)
Oct-09	(\$244,913)	\$0	\$96,847	(\$341,760)	(\$293,337)	3.25%	31	(\$810)	(\$342,570)
Nov-09	(\$342,570)	\$6,173	\$121,851	(\$458,248)	(\$400,409)	3.25%	30	(\$1,070)	(\$459,317)
Dec-09	(\$459,317)	\$80,464	\$153,338	(\$532,191)	(\$495,754)	3.25%	31	(\$1,368)	(\$533,560)
Jan-10	(\$533,560)	<u>\$58,554</u>	<u>\$160,040</u>	(\$635,046)	(\$584,303)	3.25%	31	<u>(\$1,613)</u>	(\$636,659)
Total		\$152,020	\$783,152					(\$5,527)	

	(a)	<i>Calculation of Working Capital</i>				(f)
		(b)	(c)	(d)	(e)	
	Renewable Energy Credits	Number of Days of Lag / 365	Working Capital Requirement (a*b)	Prime Rate	Supply Related Working Capital (c * d)	Total Costs (sum a + e)
Aug-09	\$7,025	(85.52%)	(\$6,008)	3.25%	(\$195)	\$6,830
Sep-09	\$0	(85.52%)	\$0	3.25%	\$0	\$0
Oct-09	\$0	(85.52%)	\$0	3.25%	\$0	\$0
Nov-09	\$6,349	(85.52%)	(\$5,430)	3.25%	(\$176)	\$6,173
Dec-09	\$82,764	(85.52%)	(\$70,778)	3.25%	(\$2,300)	\$80,464
Jan-10	<u>\$60,227</u>	(85.52%)	<u>(\$51,505)</u>	3.25%	<u>(\$1,674)</u>	<u>\$58,554</u>
Total	\$156,366		(\$133,721)		(\$4,346)	\$152,020

	(a) Total Non-G1 Class Billed Default Service kWh (1)	(b) Unbilled Factor (2)	(c) Non-G1 Class Unbilled kWh (a * b)	(d) Effective Fixed RPS Charge	(e) Non-G1 Class Unbilled RPS Charge Revenue (c * d)	(f) Reversal of prior month unbilled	(g) Total Billed Non- G1 Class RPS Charge Revenue (1)	(h) Total Revenue (e + f + g)
Aug-09	74,608,777	51.77%	38,625,156	\$0.00179	\$69,139	\$0	\$62,835	\$131,974
Sep-09	70,310,571	49.63%	34,891,961	\$0.00179	\$62,457	(\$69,139)	\$125,785	\$119,103
Oct-09	58,228,492	52.84%	30,765,122	\$0.00179	\$55,070	(\$62,457)	\$104,234	\$96,847
Nov-09	57,631,318	53.74%	30,971,292	\$0.00212	\$65,659	(\$55,070)	\$111,261	\$121,851
Dec-09	64,628,025	60.03%	38,796,520	\$0.00212	\$82,249	(\$65,659)	\$136,748	\$153,338
Jan-10	<u>78,092,243</u>	46.40%	36,236,288	\$0.00212	<u>\$76,821</u>	<u>(\$82,249)</u>	<u>\$165,468</u>	<u>\$160,040</u>
Total	403,499,426				\$411,394	(\$334,573)	\$706,331	\$783,152

(1) Per billing system

(2) Detail of Unbilled Factors for the Residential, Regular General, and Outdoor Lighting Classes:

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Aug-09	78,861,225	40,826,659	51.77%
Sep-09	75,192,954	37,314,868	49.63%
Oct-09	62,796,629	33,178,705	52.84%
Nov-09	62,064,126	33,353,500	53.74%
Dec-09	69,589,063	41,774,655	60.03%
Jan-10	84,233,155	39,085,788	46.40%

	(a) Renewable Energy Credits (1)	<i>Calculation of Working Capital</i>				(f) Total Costs (sum a + e)
		(b) Number of Days of Lag / 365	(c) Working Capital Requirement (a*b)	(d) Prime Rate	(e) Supply Related Working Capital (c * d)	
May-10	\$121,757	(82.65%)	(\$100,631)	3.25%	(\$3,271)	\$118,486
Jun-10	\$139,370	(82.65%)	(\$115,189)	3.25%	(\$3,744)	\$135,627
Jul-10	\$164,904	(82.65%)	(\$136,292)	3.25%	(\$4,429)	\$160,474
Aug-10	\$164,025	(82.65%)	(\$135,566)	3.25%	(\$4,406)	\$159,619
Sep-10	\$134,645	(82.65%)	(\$111,283)	3.25%	(\$3,617)	\$131,029
Oct-10	<u>\$132,535</u>	(82.65%)	<u>(\$109,539)</u>	3.25%	<u>(\$3,560)</u>	<u>\$128,975</u>
Total	\$857,236		(\$708,500)		(\$23,026)	\$834,210

(1) Schedule RSF-4.

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

	<u>May-10</u> <u>Estimated</u>	<u>Jun-10</u> <u>Estimated</u>	<u>Jul-10</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$2,830)	(\$2,543)	(\$3,178)	(\$8,550)
2 Total Costs (Page 2)	\$752,196	\$652,785	\$843,245	\$2,248,225
3 Reconciliation plus Total Costs (L.1 + L.2)	\$749,366	\$650,242	\$840,067	\$2,239,675
4 kWh Purchases	<u>11,344,763</u>	<u>10,194,853</u>	<u>12,739,542</u>	34,279,157
5 Total, Before Losses (L.3 / L.4)	\$0.06605	\$0.06378	\$0.06594	
6 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
7 Total Retail Rate - Variable Power Supply Charge (L.5 * (1+L.6))	\$0.06909	\$0.06671	\$0.06897	

(1) Balance as of January 31, 2010 modified, as detailed below, to reflect that current rates (through April 30, 2010) include a charge for the undercollection as of January 31, 2009 and to reflect accruals for RPS. Figure is then allocated between rate periods (May-July 2010, August-October 2010, November 2010-January 2011, and February-April 2011) and then to each month, May through July 2010, on equal per kWh basis.

January 31, 2010 actual balance - Schedule LSM-4, Page 2	(\$28,632)
less: Estimated remaining charge for January 31, 2009 reconciliation - Feb, Mar, Apr 2010	
Estimated kWh Sales February-April 2010	28,703,892
Amount of reconciliation in current rate	<u>\$0.00363</u>
Estimated amount of reconciliation to be collected Feb-Apr 2010	\$104,195

Note: effective August 1, 2009, RPS moved to a separate reconciliation model

plus: G1 Class RPS amounts included in rate filings, Jan-Jul 2009 \$100,577

Total reconciliation for May 1, 2010-April 30, 2011 (\$32,250)

kWh purchases forecast May-July 2010	34,279,157	26.51%
kWh purchases forecast August-October 2010	34,094,607	26.37%
kWh purchases forecast November 2010-January 2011	30,519,380	23.60%
kWh purchases forecast February-April 2011	<u>30,401,228</u>	23.51%
Total	129,294,371	

Reconciliation amount for May-July 2010	(\$8,550)
Reconciliation amount for August-October 2010	(\$8,504)
Reconciliation amount for November 2010-January 2011	(\$7,612)
Reconciliation amount for February-April 2011	<u>(\$7,583)</u>
Total	(\$32,250)

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

Schedule LSM-4
 Page 2 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning	Total Costs (Page	Total Revenue	Ending	Average	Interest Rate	Number of	Computed	Ending Balance
	Balance	3)	(Page 4)	Balance	Monthly		Days / Month	Interest	with Interest (d
				Before	Balance				+ h)
				Interest	((a+d) / 2)				
				(a + b - c)					
Feb-09	\$409,839	\$1,062,393	\$936,548	\$535,684	\$472,761	4.00%	28	\$1,451	\$537,134
Mar-09	\$537,134	\$855,020	\$867,964	\$524,191	\$530,662	4.00%	31	\$1,803	\$525,993
Apr-09	\$525,993	\$809,528	\$833,228	\$502,294	\$514,144	3.25%	30	\$1,373	\$503,667
May-09	\$503,667	\$549,403	\$628,686	\$424,384	\$464,026	3.25%	31	\$1,281	\$425,665
Jun-09	\$425,665	\$443,117	\$727,126	\$141,656	\$283,661	3.25%	30	\$758	\$142,414
Jul-09	\$142,414	\$772,785	\$843,562	\$71,637	\$107,026	3.25%	31	\$295	\$71,933
Aug-09	\$71,933	\$421,332	\$336,919	\$156,346	\$114,139	3.25%	31	\$315	\$156,661
Sep-09	\$156,661	\$366,657	\$459,088	\$64,230	\$110,445	3.25%	30	\$295	\$64,525
Oct-09	\$64,525	\$393,506	\$365,866	\$92,165	\$78,345	3.25%	31	\$216	\$92,381
Nov-09	\$92,381	\$356,745	\$377,526	\$71,600	\$81,990	3.25%	30	\$206 (1)	\$71,806
Dec-09	\$71,806	\$390,538	\$411,851	\$50,493	\$61,150	3.25%	31	\$106 (2)	\$50,599
Jan-10	\$50,599	<u>\$421,732</u>	<u>\$500,994</u>	(\$28,662)	\$10,968	3.25%	31	<u>\$30</u>	(\$28,632)
Total		\$6,842,757	\$7,289,357					\$8,129	

(1) Includes (\$12.60) to adjust interest related to adjustment made to working capital (see page 3).

(2) Includes (\$63.16) to adjust interest related to adjustment made to working capital (see page 3).

Redacted

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

Schedule LSM-4
Page 3 of 5

<i>Calculation of Working Capital Supplier Charges and GIS Support Payments</i>							<i>Calculation of Working Capital Renewable Energy Credits</i>									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
Total G1 Class DS Supplier Charges	GIS Support Payments	Number of Days of Lag / 365	Working Capital Requirement ((a+b)*c)	Prime Rate	Supply Related Working Capital (d * e)	Renewable Energy Credits	Number of Days of Lead / 365	Working Capital Requirement (g * -h)	Prime Rate	Supply Related Working Capital (i * j)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Total Costs (sum a + b + f + g + k + l + m + n + o)	
Feb-09	\$1,053,681	\$81	3.70%	\$38,946	4.00%	\$1,558	\$1,560	\$1	(\$1,564)	\$0	(\$63)	\$1,924	\$3,537	\$0	\$114	\$1,062,393
Mar-09	\$844,040	\$99	3.70%	\$31,198	4.00%	\$1,248	\$0	\$1	\$0	\$0	\$6,031	\$3,537	\$0	\$66	\$855,020	
Apr-09	\$786,486	\$89	3.70%	\$29,071	3.25%	\$945	\$14,479	\$1	(\$14,512)	\$0	(\$472)	\$4,463	\$3,537	\$0	\$0	\$809,528
May-09	\$525,253	\$94	3.70%	\$19,416	3.25%	\$631	\$7,119	\$1	(\$7,135)	\$0	(\$232)	\$6,520	\$3,537	\$0	\$6,481	\$549,403
Jun-09	\$402,988	\$90	3.70%	\$14,897	3.25%	\$484	\$32,696	\$1	(\$32,770)	\$0	(\$1,065)	\$4,387	\$3,537	\$0	\$0	\$443,117
Jul-09	\$703,170	\$83	3.70%	\$25,991	3.25%	\$845	\$62,815	\$1	(\$62,958)	\$0	(\$2,046)	\$4,382	\$3,537	\$0	\$0	\$772,785
Aug-09	\$413,724	\$62	3.70%	\$15,293	3.25%	\$497					\$3,511	\$3,537	\$0	\$0	\$421,332	
Sep-09	\$360,451	\$60	3.70%	\$13,324	3.25%	\$433					\$2,176	\$3,537	\$0	\$0	\$366,657	
Oct-09	\$385,861	\$69	3.70%	\$14,264	3.25%	\$464					\$3,575	\$3,537	\$0	\$0	\$393,506	
Nov-09	\$352,209	\$50	1.93%	\$6,814	3.25%	(\$1,040)(1)					\$2,349	\$3,177	\$0	\$0	\$356,745	
Dec-09	\$386,719	\$43	1.93%	\$7,481	3.25%	(\$1,642)(2)					\$2,242	\$3,177	\$0	\$0	\$390,538	
Jan-10	<u>Redacted</u>	<u>\$40</u>	1.93%	<u>Redacted</u>	3.25%	<u>Redacted</u>					<u>Redacted</u>	<u>\$3,177</u>	<u>\$0</u>	<u>\$0</u>	<u>\$421,732</u>	
Total	Redacted	\$861	Redacted	Redacted	Redacted	Redacted	\$118,668	\$0	(\$118,938)	\$0	(\$3,877)	Redacted	\$41,365	\$0	\$6,661	\$6,842,757

(1) Includes (\$1,261.36) to adjust working capital for the period May-October 2009 to use 7.06 days lag from the 2008 Lead/Lag Study.

(2) Includes (\$1,885.52) to adjust working capital for the period November 2008-March 2009 based on the prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates, and fixed on a monthly basis, as ordered in DG 07-072 by Order No. 25,028.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Total G1 Class Billed Default Service kWh (1)	Unbilled Factor (2)	G1 Class Unbilled kWh (a * b)	Effective DSC (3)	G1 Class Unbilled Default Service Revenue (c * d)	Reversal of prior month unbilled	Total Billed G1 Class Default Service Revenue (1)	Total Revenue (e + f + g)
Feb-09	8,840,988	50.36%	4,452,582	\$0.10811	\$481,369	(\$553,967)	\$1,009,146	\$936,548
Mar-09	8,751,605	56.25%	4,922,778	\$0.09527	\$468,993	(\$481,369)	\$880,339	\$867,964
Apr-09	9,262,873	48.64%	4,505,288	\$0.09431	\$424,894	(\$468,993)	\$877,327	\$833,228
May-09	8,976,128	53.44%	4,796,450	\$0.06988	\$335,176	(\$424,894)	\$718,403	\$628,686
Jun-09	9,871,227	50.66%	5,000,986	\$0.07213	\$360,721	(\$335,176)	\$701,581	\$727,126
Jul-09	10,469,114	48.11%	5,036,352	\$0.07982	\$402,002	(\$360,721)	\$802,281	\$843,562
Aug-09	6,761,726	49.43%	3,342,052	\$0.06987	\$233,509	(\$402,002)	\$505,412	\$336,919
Sep-09	6,410,972	57.11%	3,661,515	\$0.06821	\$249,752	(\$233,509)	\$442,845	\$459,088
Oct-09	5,747,300	51.07%	2,934,992	\$0.07227	\$212,112	(\$249,752)	\$403,506	\$365,866
Nov-09	5,424,048	53.04%	2,877,136	\$0.07035	\$202,406	(\$212,112)	\$387,232	\$377,526
Dec-09	5,147,961	54.93%	2,827,998	\$0.08077	\$228,417	(\$202,406)	\$385,840	\$411,851
Jan-10	<u>5,680,442</u>	47.49%	2,697,514	\$0.09073	<u>\$244,745</u>	<u>(\$228,417)</u>	<u>\$484,666</u>	<u>\$500,994</u>
Total	91,344,383				\$3,844,096	(\$4,153,318)	\$7,598,579	\$7,289,357

(1) Per billing system

(2) Detail of Unbilled Factors for the Large General Class:

(3) Beginning in August 2009, rate shown is "Variable Power Supply Charge".

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Feb-09	28,080,876	14,142,356	50.36%
Mar-09	26,951,031	15,159,955	56.25%
Apr-09	27,926,042	13,582,705	48.64%
May-09	27,738,173	14,822,066	53.44%
Jun-09	28,584,069	14,481,333	50.66%
Jul-09	31,048,428	14,936,395	48.11%
Aug-09	32,371,261	15,999,826	49.43%
Sep-09	31,169,381	17,801,850	57.11%
Oct-09	28,729,567	14,671,421	51.07%
Nov-09	28,037,649	14,872,308	53.04%
Dec-09	28,372,560	15,586,273	54.93%
Jan-10	28,962,938	13,753,846	47.49%

Redacted

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

Schedule LSM-4
Page 5 of 5

<i>Calculation of Working Capital Supplier Charges and GIS Support Payments</i>											
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
Total G1 Class DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365	Working Capital Requirement ((a+b)*c)	Prime Rate	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Total Costs (sum a + b + f + g + h + i + j)	
May-10	Redacted	\$99	3.76%	Redacted	3.25%	Redacted	Redacted	\$3,177	\$0	\$0	\$752,196
Jun-10	Redacted	\$89	3.76%	Redacted	3.25%	Redacted	Redacted	\$3,177	\$0	\$0	\$652,785
Jul-10	Redacted	<u>\$112</u>	3.76%	Redacted	3.25%	Redacted	Redacted	<u>\$3,177</u>	<u>\$0</u>	<u>\$0</u>	<u>\$843,245</u>
Total	Redacted	\$301		Redacted		Redacted	Redacted	\$9,530	\$0	\$0	\$2,248,225

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

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

Schedule LSM-5
 Page 1 of 5

	<u>May-10</u> <u>Estimated</u>	<u>Jun-10</u> <u>Estimated</u>	<u>Jul-10</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation	\$4,315	\$3,877	\$4,845	\$13,038
2 Total Costs (Page 2)	<u>\$21,720</u>	<u>\$19,519</u>	<u>\$24,391</u>	<u>\$65,630</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$26,035	\$23,396	\$29,236	\$78,668
4 kWh Purchases	<u>11,344,763</u>	<u>10,194,853</u>	<u>12,739,542</u>	34,279,157
5 Total, Before Losses (L.3 / L.4)	\$0.00229	\$0.00229	\$0.00229	
6 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6))	\$0.00240	\$0.00240	\$0.00240	

(1) Balance as of January 31, 2010 modified, as detailed below, to reflect accruals for RPS. Figure is then allocated between rate periods (May-July 2010, August-October 2010, November 2010-January 2011, and February-April 2011) and then to each month, May through July 2010, on equal per kWh basis.

January 31, 2010 actual balance - Schedule LSM-5, Page 2		(\$46,999)	
plus: G1 Class RPS amounts included in rate filings, August 2009-Jan 2010		\$96,175	
less: G1 Class RPS amounts, CY 2009 requirement, purchased		<u>\$18,366</u>	
Net G1 Class RPS amounts included in rate filings, Aug 2009-Jan 2010		\$77,809	
Total reconciliation for May 1, 2009-April 30, 2010		\$49,175	
kWh purchases forecast May-July 2010		34,279,157	26.51%
kWh purchases forecast August-October 2010		34,094,607	26.37%
kWh purchases forecast November 2010-January 2011		30,519,380	23.60%
kWh purchases forecast February-April 2011		<u>30,401,228</u>	23.51%
Total		129,294,371	
Reconciliation amount for May-July 2010		\$13,038	
Reconciliation amount for August-October 2010		\$12,967	
Reconciliation amount for November 2010-January 2011		\$11,608	
Reconciliation amount for February-April 2011		<u>\$11,563</u>	
Total		\$49,175	

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

Schedule LSM-5
 Page 2 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning Balance	Total Costs (Page 3)	Total Revenue (Page 4)	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Aug-09	\$0	\$915	\$13,105	(\$12,191)	(\$6,095)	3.25%	31	(\$17)	(\$12,207)
Sep-09	(\$12,207)	\$0	\$12,990	(\$25,197)	(\$18,702)	3.25%	30	(\$50)	(\$25,247)
Oct-09	(\$25,247)	\$0	\$9,690	(\$34,937)	(\$30,092)	3.25%	31	(\$83)	(\$35,020)
Nov-09	(\$35,020)	\$827	\$9,231	(\$43,425)	(\$39,223)	3.25%	30	(\$105)	(\$43,530)
Dec-09	(\$43,530)	\$10,775	\$8,770	(\$41,525)	(\$42,527)	3.25%	31	(\$117)	(\$41,642)
Jan-10	(\$41,642)	<u>\$7,064</u>	<u>\$12,299</u>	(\$46,877)	(\$44,260)	3.25%	31	<u>(\$122)</u>	(\$46,999)
Total		\$19,580	\$66,085					(\$494)	

	(a)	<i>Calculation of Working Capital</i>				(f)
		(b)	(c)	(d)	(e)	
	Renewable Energy Credits	Number of Days of Lag / 365	Working Capital Requirement (a*b)	Prime Rate	Supply Related Working Capital (c * d)	Total Costs (sum a + e)
Aug-09	\$942	(88.35%)	(\$832)	3.25%	(\$27)	\$915
Sep-09	\$0	(88.35%)	\$0	3.25%	\$0	\$0
Oct-09	\$0	(88.35%)	\$0	3.25%	\$0	\$0
Nov-09	\$851	(88.35%)	(\$752)	3.25%	(\$24)	\$827
Dec-09	\$11,093	(88.35%)	(\$9,801)	3.25%	(\$319)	\$10,775
Jan-10	<u>\$7,273</u>	(88.35%)	<u>(\$6,425)</u>	3.25%	<u>(\$209)</u>	<u>\$7,064</u>
Total	\$20,159		(\$17,810)		(\$579)	\$19,580

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Total G1 Class Billed Default Service kWh (1)	Unbilled Factor (2)	G1 Class Unbilled kWh (a * b)	Effective Variable RPS Charge	G1 Class Unbilled RPS Charge Revenue (c * d)	Reversal of prior month unbilled	Total Billed G1 Class RPS Charge Revenue (1)	Total Revenue (e + f + g)
Aug-09	6,761,726	49.43%	3,342,052	\$0.00193	\$6,450	\$0	\$6,655	\$13,105
Sep-09	6,410,972	57.11%	3,661,515	\$0.00193	\$7,067	(\$6,450)	\$12,373	\$12,990
Oct-09	5,747,300	51.07%	2,934,992	\$0.00193	\$5,665	(\$7,067)	\$11,092	\$9,690
Nov-09	5,424,048	53.04%	2,877,136	\$0.00172	\$4,949	(\$5,665)	\$9,947	\$9,231
Dec-09	5,147,961	54.93%	2,827,998	\$0.00172	\$4,864	(\$4,949)	\$8,855	\$8,770
Jan-10	<u>5,680,442</u>	47.49%	2,697,514	<u>\$0.00224</u>	<u>\$6,042</u>	<u>(\$4,864)</u>	<u>\$11,120</u>	<u>\$12,299</u>
Total	35,172,449				\$35,037	(\$28,994)	\$60,043	\$66,085

(1) Per billing system

(2) Detail of Unbilled Factors for the Large General Class:

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Aug-09	32,371,261	15,999,826	49.43%
Sep-09	31,169,381	17,801,850	57.11%
Oct-09	28,729,567	14,671,421	51.07%
Nov-09	28,037,649	14,872,308	53.04%
Dec-09	28,372,560	15,586,273	54.93%
Jan-10	28,962,938	13,753,846	47.49%

	(a)	<i>Calculation of Working Capital</i>				(f)
	Renewable Energy Credits (1)	(b) Number of Days of Lag / 365	(c) Working Capital Requirement (a*b)	(d) Prime Rate	(e) Supply Related Working Capital (c * d)	Total Costs (sum a + e)
May-10	\$22,312	(81.55%)	(\$18,195)	3.25%	(\$591)	\$21,720
Jun-10	\$20,050	(81.55%)	(\$16,351)	3.25%	(\$531)	\$19,519
Jul-10	<u>\$25,055</u>	(81.55%)	<u>(\$20,432)</u>	3.25%	<u>(\$664)</u>	<u>\$24,391</u>
Total	\$67,417		(\$54,979)		(\$1,787)	\$65,630

(1) Schedule RSF-4.

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

Residential Rate D 500 kWh Bill

<u>Rate Components</u>	<u>2/1/2010</u>	<u>5/1/2010</u>	<u>Difference</u>	<u>Current Bill*</u>	<u>As Revised Bill*</u>	<u>Difference</u>	<u>%</u>
	<u>Current Rate</u>	<u>As Revised</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	\$0.01425	\$0.01425	\$0.00000	\$7.13	\$7.13	\$0.00	0.0%
Stranded Cost Charge	\$0.00495	\$0.00495	\$0.00000	\$2.48	\$2.48	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$1.65	\$1.65	\$0.00	0.0%
Default Service Charge	<u>\$0.09037</u>	<u>\$0.08489</u>	<u>(\$0.00548)</u>	<u>\$45.19</u>	<u>\$42.45</u>	<u>(\$2.74)</u>	<u>-3.6%</u>
First 250 kWh	\$0.13097	\$0.12549	(\$0.00548)				
Excess 250 kWh	\$0.13597	\$0.13049	(\$0.00548)				
Total Bill				\$75.14	\$72.40	(\$2.74)	-3.6%

* 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 2,000 kWh Typical Bill</u>							
	2/1/2010	5/1/2010					%
<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	\$0.01425	\$0.01425	\$0.00000	\$28.50	\$28.50	\$0.00	0.0%
Stranded Cost Charge	\$0.00495	\$0.00495	\$0.00000	\$9.90	\$9.90	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$6.60	\$6.60	\$0.00	0.0%
Default Service Charge	<u>\$0.09037</u>	<u>\$0.08489</u>	<u>(\$0.00548)</u>	<u>\$180.74</u>	<u>\$169.78</u>	<u>(\$10.96)</u>	<u>-4.0%</u>
Total	\$0.13375	\$0.12827	(\$0.00548)	\$267.50	\$256.54	(\$10.96)	-4.0%
Total Bill				\$271.25	\$260.29	(\$10.96)	-4.0%

<u>Regular General G2 kWh Meter 125 kWh Typical Bill</u>							
	2/1/2010	5/1/2010					%
<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	\$0.01425	\$0.01425	\$0.00000	\$1.78	\$1.78	\$0.00	0.0%
Stranded Cost Charge	\$0.00495	\$0.00495	\$0.00000	\$0.62	\$0.62	\$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>\$0.09037</u>	<u>\$0.08489</u>	<u>(\$0.00548)</u>	<u>\$11.30</u>	<u>\$10.61</u>	<u>(\$0.69)</u>	<u>-2.6%</u>
Total	\$0.14262	\$0.13714	(\$0.00548)	\$17.83	\$17.14	(\$0.69)	-2.6%
Total Bill				\$26.23	\$25.54	(\$0.69)	-2.6%

* Impacts do not include the Electricity Consumption Tax.

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

Regular General G2 Demand, 10 kW, 3,000 kWh Typical Bill							
	2/1/2010	5/1/2010					%
<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	<u>\$0.87</u>	<u>\$0.87</u>	<u>\$0.00</u>	<u>\$8.70</u>	<u>\$8.70</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$7.90	\$7.90	\$0.00	\$79.00	\$79.00	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%
External Delivery Charge	\$0.01425	\$0.01425	\$0.00000	\$42.75	\$42.75	\$0.00	0.0%
Stranded Cost Charge	\$0.00167	\$0.00167	\$0.00000	\$5.01	\$5.01	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$9.90	\$9.90	\$0.00	0.0%
Default Service Charge	<u>\$0.09037</u>	<u>\$0.08489</u>	<u>(\$0.00548)</u>	<u>\$271.11</u>	<u>\$254.67</u>	<u>(\$16.44)</u>	<u>-3.9%</u>
Total	\$0.10959	\$0.10411	(\$0.00548)	\$328.77	\$312.33	(\$16.44)	-3.9%
Total Bill				\$418.77	\$402.33	(\$16.44)	-3.9%

Large General - G1 550 kVa, 200,000 kWh Typical Bill							
	2/1/2010	5/1/2010					%
<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	<u>\$1.24</u>	<u>\$1.24</u>	<u>\$0.00</u>	<u>\$682.00</u>	<u>\$682.00</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$6.93	\$6.93	\$0.00	\$3,811.50	\$3,811.50	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%
External Delivery Charge	\$0.01425	\$0.01425	\$0.00000	\$2,850.00	\$2,850.00	\$0.00	0.0%
Stranded Cost Charge	\$0.00147	\$0.00147	\$0.00000	\$294.00	\$294.00	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$660.00	\$660.00	\$0.00	0.0%
Default Service Charge	<u>\$0.08812</u>	<u>\$0.07066</u>	<u>(\$0.01746)</u>	<u>\$17,624.00</u>	<u>\$14,132.00</u>	<u>(\$3,492.00)</u>	<u>-13.8%</u>
Total	\$0.10714	\$0.08968	(\$0.01746)	\$21,428.00	\$17,936.00	(\$3,492.00)	-13.8%
Total Bill				\$25,348.36	\$21,856.36	(\$3,492.00)	-13.8%

* Impacts do not include the Electricity Consumption Tax.

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

Residential Rate D 645 kWh Bill - Mean Use*

	2/1/2010	5/1/2010					%
<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	\$9.12	\$9.12	\$0.00	0.0%
External Delivery Charge	\$0.01425	\$0.01425	\$0.00000	\$9.19	\$9.19	\$0.00	0.0%
Stranded Cost Charge	\$0.00495	\$0.00495	\$0.00000	\$3.19	\$3.19	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.13	\$2.13	\$0.00	0.0%
Default Service Charge	<u>\$0.09037</u>	<u>\$0.08489</u>	<u>(\$0.00548)</u>	<u>\$58.29</u>	<u>\$54.75</u>	<u>(\$3.53)</u>	<u>-3.7%</u>
First 250 kWh	\$0.13097	\$0.12549	(\$0.00548)				
Excess 250 kWh	\$0.13597	\$0.13049	(\$0.00548)				
Total Bill				\$94.85	\$91.32	(\$3.53)	-3.7%

Residential Rate D 540 kWh Bill - Median Use*

	2/1/2010	5/1/2010					%
<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	\$6.70	\$6.70	\$0.00	0.0%
External Delivery Charge	\$0.01425	\$0.01425	\$0.00000	\$7.70	\$7.70	\$0.00	0.0%
Stranded Cost Charge	\$0.00495	\$0.00495	\$0.00000	\$2.67	\$2.67	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$1.78	\$1.78	\$0.00	0.0%
Default Service Charge	<u>\$0.09037</u>	<u>\$0.08489</u>	<u>(\$0.00548)</u>	<u>\$48.80</u>	<u>\$45.84</u>	<u>(\$2.96)</u>	<u>-3.7%</u>
First 250 kWh	\$0.13097	\$0.12549	(\$0.00548)				
Excess 250 kWh	\$0.13597	\$0.13049	(\$0.00548)				
Total Bill				\$80.57	\$77.61	(\$2.96)	-3.7%

* Based on billing period January through December 2009.

** Impacts do not include the Electricity Consumption Tax.

Unitil Energy Systems, Inc.
Average Class Bill Impacts
Due to Proposed Rate Changes Effective May 1, 2010

(A) <u>Class of Service</u>	(B) <u>Number of Customers</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	738,543	486,378,217	n/a	(\$2,665,353)	\$71,492,071	\$68,826,718	(\$2,665,353)	(3.7%)
General Service	125,046	354,008,286	1,298,686	(\$1,939,965)	\$50,569,602	\$48,629,637	(\$1,939,965)	(3.8%)
Large General Service	1,822	364,679,187	996,528	(\$6,367,299)	\$46,006,880	\$39,639,581	(\$6,367,299)	(13.8%)
Outdoor Lighting	117,884	9,206,974	n/a	(\$50,454)	\$2,275,987	\$2,225,533	(\$50,454)	(2.2%)
Total	983,295	1,214,272,664		(\$11,023,071)	\$170,344,540	\$159,321,469	(\$11,023,071)	(6.5%)

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

(E) 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.

(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 - February 1, 2010 versus May 1, 2010 Impacts do NOT include the Electricity Consumption Tax Impact on D Rate Customers				
Average kWh	Total Bill Using Rates <u>2/1/2010</u>	Total Bill Using Rates <u>5/1/2010</u>	Total <u>Difference</u>	% Total <u>Difference</u>
125	\$24.77	\$24.09	(\$0.69)	(2.8%)
250	\$41.14	\$39.77	(\$1.37)	(3.3%)
500	\$75.14	\$72.40	(\$2.74)	(3.6%)
600	\$88.73	\$85.44	(\$3.29)	(3.7%)
750	\$109.13	\$105.02	(\$4.11)	(3.8%)
1,000	\$143.12	\$137.64	(\$5.48)	(3.8%)
1,250	\$177.11	\$170.26	(\$6.85)	(3.9%)
1,500	\$211.11	\$202.89	(\$8.22)	(3.9%)
2,000	\$279.09	\$268.13	(\$10.96)	(3.9%)
3,500	\$483.05	\$463.87	(\$19.18)	(4.0%)
5,000	\$687.00	\$659.60	(\$27.40)	(4.0%)
	Rates - Effective <u>February 1, 2010</u>	Rates - Proposed <u>May 1, 2010</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	\$0.01425	\$0.01425	\$0.00000	
Stranded Cost Charge	\$0.00495	\$0.00495	\$0.00000	
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	
Default Service Charge	<u>\$0.09037</u>	<u>\$0.08489</u>	<u>(\$0.00548)</u>	
TOTAL First 250 kWh	\$0.13097	\$0.12549	(\$0.00548)	
Excess 250 kWh	\$0.13597	\$0.13049	(\$0.00548)	

Unitil Energy Systems, Inc.
Typical Bill Impacts - February 1, 2010 versus May 1, 2010
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 2/1/2010</u>	<u>Total Bill Using Rates 5/1/2010</u>	<u>Total Difference</u>	<u>% Total Difference</u>
20%	5	730	\$130.50	\$126.50	(\$4.00)	(3.1%)
20%	10	1,460	\$250.00	\$242.00	(\$8.00)	(3.2%)
20%	15	2,190	\$369.50	\$357.50	(\$12.00)	(3.2%)
20%	25	3,650	\$608.50	\$588.50	(\$20.00)	(3.3%)
20%	50	7,300	\$1,206.01	\$1,166.00	(\$40.00)	(3.3%)
20%	75	10,950	\$1,803.51	\$1,743.50	(\$60.01)	(3.3%)
20%	100	14,600	\$2,401.01	\$2,321.01	(\$80.01)	(3.3%)
20%	150	21,900	\$3,596.02	\$3,476.01	(\$120.01)	(3.3%)
36%	5	1,314	\$194.50	\$187.30	(\$7.20)	(3.7%)
36%	10	2,628	\$378.00	\$363.60	(\$14.40)	(3.8%)
36%	15	3,942	\$561.50	\$539.90	(\$21.60)	(3.8%)
36%	25	6,570	\$928.51	\$892.50	(\$36.00)	(3.9%)
36%	50	13,140	\$1,846.01	\$1,774.01	(\$72.01)	(3.9%)
36%	75	19,710	\$2,763.52	\$2,655.51	(\$108.01)	(3.9%)
36%	100	26,280	\$3,681.03	\$3,537.01	(\$144.01)	(3.9%)
36%	150	39,420	\$5,516.04	\$5,300.02	(\$216.02)	(3.9%)
50%	5	1,825	\$250.50	\$240.50	(\$10.00)	(4.0%)
50%	10	3,650	\$490.00	\$470.00	(\$20.00)	(4.1%)
50%	15	5,475	\$729.51	\$699.50	(\$30.00)	(4.1%)
50%	25	9,125	\$1,208.51	\$1,158.50	(\$50.01)	(4.1%)
50%	50	18,250	\$2,406.02	\$2,306.01	(\$100.01)	(4.2%)
50%	75	27,375	\$3,603.53	\$3,453.51	(\$150.02)	(4.2%)
50%	100	36,500	\$4,801.04	\$4,601.02	(\$200.02)	(4.2%)
50%	150	54,750	\$7,196.05	\$6,896.02	(\$300.03)	(4.2%)

	<u>Rates - Effective February 1, 2010</u>	<u>Rates - Proposed May 1, 2010</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	<u>\$0.87</u>	<u>\$0.87</u>	<u>\$0.00</u>
TOTAL	\$7.90	\$7.90	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.01425	\$0.01425	\$0.00000
Stranded Cost Charge	\$0.00167	\$0.00167	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	<u>\$0.09037</u>	<u>\$0.08489</u>	<u>(\$0.00548)</u>
TOTAL	\$0.10959	\$0.10411	(\$0.00548)

Unitil Energy Systems, Inc. Typical Bill Impacts - February 1, 2010 versus May 1, 2010 Impacts do NOT include the Electricity Consumption Tax Impact on G2 kWh Meter Rate Customers				
Average Monthly kWh	Total Bill Using Rates 2/1/2010	Total Bill Using Rates 5/1/2010	Total Difference	% Total Difference
15	\$10.54	\$10.46	(\$0.08)	(0.8%)
75	\$19.10	\$18.69	(\$0.41)	(2.2%)
150	\$29.79	\$28.97	(\$0.82)	(2.8%)
250	\$44.06	\$42.69	(\$1.37)	(3.1%)
350	\$58.32	\$56.40	(\$1.92)	(3.3%)
450	\$72.58	\$70.11	(\$2.47)	(3.4%)
550	\$86.84	\$83.83	(\$3.01)	(3.5%)
650	\$101.10	\$97.54	(\$3.56)	(3.5%)
750	\$115.37	\$111.26	(\$4.11)	(3.6%)
900	\$136.76	\$131.83	(\$4.93)	(3.6%)
	Rates - Effective February 1, 2010	Rates - Proposed May 1, 2010	Difference	
kWh Meter Customer Charge	\$8.40	\$8.40	\$0.00	
	All kWh	All kWh	All kWh	
Distribution Charge	\$0.02975	\$0.02975	\$0.00000	
External Delivery Charge	\$0.01425	\$0.01425	\$0.00000	
Stranded Cost Charge	\$0.00495	\$0.00495	\$0.00000	
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	
Default Service Charge	<u>\$0.09037</u>	<u>\$0.08489</u>	<u>(\$0.00548)</u>	
TOTAL	\$0.14262	\$0.13714	(\$0.00548)	

Unitil Energy Systems, Inc. Typical Bill Impacts - February 1, 2010 versus May 1, 2010 Impacts do NOT include the Electricity Consumption Tax Impact on G2 QRWH and SH Rate Customers				
Average kWh	Total Bill Using Rates 2/1/2010	Total Bill Using Rates 5/1/2010	Total Difference	% Total Difference
100	\$17.13	\$16.58	(\$0.55)	(3.2%)
200	\$30.50	\$29.40	(\$1.10)	(3.6%)
300	\$43.88	\$42.23	(\$1.64)	(3.7%)
400	\$57.25	\$55.06	(\$2.19)	(3.8%)
500	\$70.63	\$67.89	(\$2.74)	(3.9%)
750	\$104.06	\$99.95	(\$4.11)	(3.9%)
1,000	\$137.50	\$132.02	(\$5.48)	(4.0%)
1,500	\$204.38	\$196.16	(\$8.22)	(4.0%)
2,000	\$271.25	\$260.29	(\$10.96)	(4.0%)
2,500	\$338.13	\$324.43	(\$13.70)	(4.1%)
	Rates - Effective February 1, 2010	Rates - Proposed May 1, 2010	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	\$0.01425	\$0.01425	\$0.00000	
Stranded Cost Charge	\$0.00495	\$0.00495	\$0.00000	
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	
Default Service Charge	<u>\$0.09037</u>	<u>\$0.08489</u>	<u>(\$0.00548)</u>	
TOTAL	\$0.13375	\$0.12827	(\$0.00548)	

Unitil Energy Systems, Inc.						
Typical Bill Impacts - February 1, 2010 versus May 1, 2010						
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 2/1/2010	Total Bill Using Rates 5/1/2010	Total Difference	% Total Difference
25.0%	200	36,500	\$5,405.47	\$4,768.18	(\$637.29)	(11.8%)
25.0%	400	73,000	\$10,702.08	\$9,427.50	(\$1,274.58)	(11.9%)
25.0%	600	109,500	\$15,998.69	\$14,086.82	(\$1,911.87)	(12.0%)
25.0%	800	146,000	\$21,295.30	\$18,746.14	(\$2,549.16)	(12.0%)
25.0%	1,000	182,500	\$26,591.91	\$23,405.46	(\$3,186.45)	(12.0%)
25.0%	1,500	273,750	\$39,833.44	\$35,053.76	(\$4,779.68)	(12.0%)
25.0%	2,000	365,000	\$53,074.96	\$46,702.06	(\$6,372.90)	(12.0%)
25.0%	2,500	456,250	\$66,316.49	\$58,350.36	(\$7,966.13)	(12.0%)
25.0%	3,000	547,500	\$79,558.01	\$69,998.66	(\$9,559.35)	(12.0%)
40.0%	200	58,400	\$7,751.84	\$6,732.17	(\$1,019.66)	(13.2%)
40.0%	400	116,800	\$15,394.81	\$13,355.48	(\$2,039.33)	(13.2%)
40.0%	600	175,200	\$23,037.79	\$19,978.80	(\$3,058.99)	(13.3%)
40.0%	800	233,600	\$30,680.76	\$26,602.11	(\$4,078.66)	(13.3%)
40.0%	1,000	292,000	\$38,323.74	\$33,225.42	(\$5,098.32)	(13.3%)
40.0%	1,500	438,000	\$57,431.18	\$49,783.70	(\$7,647.48)	(13.3%)
40.0%	2,000	584,000	\$76,538.62	\$66,341.98	(\$10,196.64)	(13.3%)
40.0%	2,500	730,000	\$95,646.06	\$82,900.26	(\$12,745.80)	(13.3%)
40.0%	3,000	876,000	\$114,753.50	\$99,458.54	(\$15,294.96)	(13.3%)
57.0%	200	83,220	\$10,411.05	\$8,958.03	(\$1,453.02)	(14.0%)
57.0%	400	166,440	\$20,713.24	\$17,807.20	(\$2,906.04)	(14.0%)
57.0%	600	249,660	\$31,015.43	\$26,656.37	(\$4,359.06)	(14.1%)
57.0%	800	332,880	\$41,317.62	\$35,505.54	(\$5,812.08)	(14.1%)
57.0%	1,000	416,100	\$51,619.81	\$44,354.71	(\$7,265.11)	(14.1%)
57.0%	1,500	624,150	\$77,375.29	\$66,477.63	(\$10,897.66)	(14.1%)
57.0%	2,000	832,200	\$103,130.77	\$88,600.56	(\$14,530.21)	(14.1%)
57.0%	2,500	1,040,250	\$128,886.25	\$110,723.48	(\$18,162.77)	(14.1%)
57.0%	3,000	1,248,300	\$154,641.72	\$132,846.40	(\$21,795.32)	(14.1%)
71.0%	200	103,660	\$12,600.99	\$10,791.09	(\$1,809.90)	(14.4%)
71.0%	400	207,320	\$25,093.12	\$21,473.32	(\$3,619.81)	(14.4%)
71.0%	600	310,980	\$37,585.26	\$32,155.55	(\$5,429.71)	(14.4%)
71.0%	800	414,640	\$50,077.39	\$42,837.78	(\$7,239.61)	(14.5%)
71.0%	1,000	518,300	\$62,569.52	\$53,520.00	(\$9,049.52)	(14.5%)
71.0%	1,500	777,450	\$93,799.85	\$80,225.58	(\$13,574.28)	(14.5%)
71.0%	2,000	1,036,600	\$125,030.18	\$106,931.15	(\$18,099.04)	(14.5%)
71.0%	2,500	1,295,750	\$156,260.52	\$133,636.72	(\$22,623.80)	(14.5%)
71.0%	3,000	1,554,900	\$187,490.85	\$160,342.29	(\$27,148.55)	(14.5%)

	Rates - Effective February 1, 2010	Rates - Proposed May 1, 2010	Difference
Customer Charge	\$108.86	\$108.86	\$0.00
Distribution Charge	All kVA	All kVA	All kVA
Stranded Cost Charge	\$5.69	\$5.69	\$0.00
TOTAL	\$1.24	\$1.24	\$0.00
	All kWh	All kWh	All kWh
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.01425	\$0.01425	\$0.00000
Stranded Cost Charge	\$0.00147	\$0.00147	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge*	\$0.08812	\$0.07066	(\$0.01746)
TOTAL	\$0.10714	\$0.08968	(\$0.01746)

* Default Service Charges shown are based on the average of the DSC for each 3-month period.

Unitil Energy Systems, Inc. Typical Bill Impacts - February 1, 2010 versus May 1, 2010 Impacts do NOT include the Electricity Consumption Tax Impact on OL Rate Customers																																											
	Nominal Watts	Lumens	Average Monthly kWh	Total Bill Using Rates 2/1/2010	Total Bill Using Rates 5/1/2010	Total Difference	% Total Difference																																				
<u>Mercury Vapor:</u>																																											
1	100	3,500	40	\$12.39	\$12.18	(\$0.22)	(1.8%)																																				
2	175	7,000	67	\$17.10	\$16.74	(\$0.37)	(2.1%)																																				
3	250	11,000	95	\$21.67	\$21.15	(\$0.52)	(2.4%)																																				
4	400	20,000	154	\$30.61	\$29.77	(\$0.84)	(2.8%)																																				
5	1,000	60,000	388	\$71.08	\$68.96	(\$2.13)	(3.0%)																																				
6	250	11,000	95	\$22.45	\$21.93	(\$0.52)	(2.3%)																																				
7	400	20,000	154	\$31.62	\$30.78	(\$0.84)	(2.7%)																																				
8	1,000	60,000	388	\$68.05	\$65.93	(\$2.13)	(3.1%)																																				
9	100	3,500	40	\$12.47	\$12.26	(\$0.22)	(1.8%)																																				
10	175	7,000	67	\$16.50	\$16.14	(\$0.37)	(2.2%)																																				
<u>High Pressure Sodium:</u>																																											
11	50	4,000	21	\$10.41	\$10.30	(\$0.12)	(1.1%)																																				
12	100	9,500	43	\$14.03	\$13.80	(\$0.24)	(1.7%)																																				
13	150	16,000	60	\$15.99	\$15.66	(\$0.33)	(2.1%)																																				
14	250	30,000	101	\$23.22	\$22.67	(\$0.55)	(2.4%)																																				
15	400	50,000	161	\$33.33	\$32.45	(\$0.88)	(2.6%)																																				
16	1,000	140,000	398	\$71.86	\$69.68	(\$2.18)	(3.0%)																																				
17	150	16,000	60	\$17.56	\$17.23	(\$0.33)	(1.9%)																																				
18	250	30,000	101	\$24.30	\$23.75	(\$0.55)	(2.3%)																																				
19	400	50,000	161	\$32.97	\$32.09	(\$0.88)	(2.7%)																																				
20	1,000	140,000	398	\$72.10	\$69.92	(\$2.18)	(3.0%)																																				
21	50	4,000	21	\$9.74	\$9.63	(\$0.12)	(1.2%)																																				
22	100	95,000	43	\$13.24	\$13.01	(\$0.24)	(1.8%)																																				
<table border="1"> <thead> <tr> <th></th> <th>Rates - Effective February 1, 2010</th> <th>Rates - Proposed May 1, 2010</th> <th>Difference</th> </tr> </thead> <tbody> <tr> <td>Customer Charge</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> </tr> <tr> <td></td> <td><u>All kWh</u></td> <td><u>All kWh</u></td> <td><u>All kWh</u></td> </tr> <tr> <td>Distribution Charge</td> <td>\$0.00000</td> <td>\$0.00000</td> <td>\$0.00000</td> </tr> <tr> <td>External Delivery Charge</td> <td>\$0.01425</td> <td>\$0.01425</td> <td>\$0.00000</td> </tr> <tr> <td>Stranded Cost Charge</td> <td>\$0.00495</td> <td>\$0.00495</td> <td>\$0.00000</td> </tr> <tr> <td>System Benefits Charge</td> <td>\$0.00330</td> <td>\$0.00330</td> <td>\$0.00000</td> </tr> <tr> <td>Default Service Charge</td> <td><u>\$0.09037</u></td> <td><u>\$0.08489</u></td> <td><u>(\$0.00548)</u></td> </tr> <tr> <td>TOTAL</td> <td>\$0.11287</td> <td>\$0.10739</td> <td>(\$0.00548)</td> </tr> </tbody> </table>									Rates - Effective February 1, 2010	Rates - Proposed May 1, 2010	Difference	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	\$0.01425	\$0.01425	\$0.00000	Stranded Cost Charge	\$0.00495	\$0.00495	\$0.00000	System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	Default Service Charge	<u>\$0.09037</u>	<u>\$0.08489</u>	<u>(\$0.00548)</u>	TOTAL	\$0.11287	\$0.10739	(\$0.00548)
	Rates - Effective February 1, 2010	Rates - Proposed May 1, 2010	Difference																																								
Customer Charge	\$0.00	\$0.00	\$0.00																																								
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TOTAL	\$0.11287	\$0.10739	(\$0.00548)																																								
Luminaire Charges For Year Round Service:																																											
	<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																																								