

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:		Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Total
Power Supply Charge								
1	Reconciliation	\$24,679	\$31,297	\$28,765	\$24,301	\$26,067	\$23,170	\$158,278
2	Total Costs	<u>\$3,954,426</u>	<u>\$5,166,140</u>	<u>\$4,697,521</u>	<u>\$3,765,304</u>	<u>\$3,995,868</u>	<u>\$3,632,223</u>	<u>\$25,211,481</u>
3	Reconciliation plus Total Costs (L.1 + L.2)	\$3,979,105	\$5,197,437	\$4,726,285	\$3,789,605	\$4,021,934	\$3,655,393	\$25,369,759
4	kWh Purchases	<u>62,224,566</u>	<u>78,910,902</u>	<u>72,526,040</u>	<u>61,271,735</u>	<u>65,723,899</u>	<u>58,420,926</u>	<u>399,078,069</u>
5	Total, Before Losses (L.3 / L.4)	\$0.06295	\$0.06586	\$0.06517	\$0.06185	\$0.06119	\$0.06257	\$0.06257
6	Losses	<u>6.40%</u>						
7	Total Retail Rate - Variable Power Supply Charge (L.5 * (1+L.6))	\$0.06804	\$0.07008	\$0.06934	\$0.06581	\$0.06511	\$0.06657	
8	Total Retail Rate - Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.06764
Renewable Portfolio Standard (RPS) Charge								
9	Reconciliation	\$41,867	\$53,094	\$48,798	\$41,226	\$44,222	\$39,308	\$268,515
10	Total Costs	<u>\$172,314</u>	<u>\$218,518</u>	<u>\$200,839</u>	<u>\$169,675</u>	<u>\$182,003</u>	<u>\$161,778</u>	<u>\$1,105,126</u>
11	Reconciliation plus Total Costs (L.9 + L.10)	\$214,181	\$271,612	\$249,637	\$210,901	\$226,224	\$201,086	\$1,373,641
12	kWh Purchases	<u>62,224,566</u>	<u>78,910,902</u>	<u>72,526,040</u>	<u>61,271,735</u>	<u>65,723,899</u>	<u>58,420,926</u>	<u>399,078,069</u>
13	Total, Before Losses (L.11 / L.12)	\$0.00344	\$0.00344	\$0.00344	\$0.00344	\$0.00344	\$0.00344	\$0.00344
14	Losses	<u>6.40%</u>						
15	Total Retail Rate - Variable RPS Charge (L.13 * (1+L.14))	\$0.00366	\$0.00366	\$0.00366	\$0.00366	\$0.00366	\$0.00366	
16	Total Retail Rate - Fixed RPS Charge (L.13 * (1+L.14))							\$0.00366
17	Total Retail Rate - Variable Default Service Charge (L.7 + L.15)	\$0.07170	\$0.07374	\$0.07300	\$0.06947	\$0.06877	\$0.07023	
18	Total Retail Rate - Fixed Default Service Charge (L.8 + L.16)							\$0.07130
Non-G1 Class Default Service:		Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Total
Power Supply Charge								
As shown on Schedule LSM-2, Page 1								
1	Residential Class - Total Costs excl. Reconciliation	\$4,513,302	\$6,072,070	\$5,186,614	\$3,076,519	\$2,245,902	\$1,896,266	\$22,990,672
2	kWh Purchases - Residential	<u>50,518,361</u>	<u>54,206,586</u>	<u>46,308,399</u>	<u>44,274,510</u>	<u>38,039,087</u>	<u>34,040,709</u>	<u>267,387,652</u>
3	Total, Before Losses (L.1 / L.2)	\$0.08934	\$0.11202	\$0.11200	\$0.06949	\$0.05904	\$0.05571	\$0.08598
4	Losses	<u>6.40%</u>						
5	Retail Rate - Residential Variable Power Supply Charge excl. Reconciliation (L.3 * (1+L.4))	\$0.09506	\$0.11919	\$0.11917	\$0.07393	\$0.06282	\$0.05927	
6	Retail Rate - Residential Fixed Power Supply Charge excl. Reconciliation (L.3 * (1+L.4))							\$0.09149
7	G2 and OL Class - Total Costs excl. Reconciliation	\$1,781,837	\$2,111,688	\$2,120,703	\$1,259,618	\$1,038,545	\$919,683	\$9,232,075
8	kWh Purchases - G2 and OL	<u>20,308,186</u>	<u>18,985,354</u>	<u>20,000,677</u>	<u>18,953,782</u>	<u>18,361,200</u>	<u>17,499,168</u>	<u>114,108,368</u>
9	Total, Before Losses (L.7 / L.8)	\$0.08774	\$0.11123	\$0.10603	\$0.06646	\$0.05656	\$0.05256	\$0.08091
10	Losses	<u>6.40%</u>						
11	Retail Rate - G2 and OL Variable Power Supply Charge excl. Reconciliation (L.9 * (1+L.10))	\$0.09336	\$0.11835	\$0.11282	\$0.07071	\$0.06018	\$0.05592	
12	Retail Rate - G2 and OL Fixed Power Supply Charge excl. Reconciliation (L.9 * (1+L.10))							\$0.08608
13	Reconciliation	\$29,609	\$30,598	\$27,721	\$26,433	\$23,578	\$21,546	\$159,486
14	kWh Purchases - Total Non-G1	<u>70,826,548</u>	<u>73,191,940</u>	<u>66,309,076</u>	<u>63,228,292</u>	<u>56,400,286</u>	<u>51,539,878</u>	<u>381,496,020</u>
15	Total, Before Losses (L.13 / L.14)	\$0.00042	\$0.00042	\$0.00042	\$0.00042	\$0.00042	\$0.00042	\$0.00042
16	Losses	<u>6.40%</u>						
17	Retail Rate - Variable Power Supply Charge Reconciliation (L.15 * (1+L.16))	\$0.00044	\$0.00044	\$0.00044	\$0.00044	\$0.00044	\$0.00044	
18	Retail Rate - Fixed Power Supply Charge Reconciliation (L.15 * (1+L.16))							\$0.00044
19	Total Retail Rate - Residential Variable Power Supply Charge (L.5 + L.17)	\$0.09550	\$0.11963	\$0.11961	\$0.07438	\$0.06327	\$0.05972	
20	Total Retail Rate - Residential Fixed Power Supply Charge (L.6 + L.18)							\$0.09193
21	Total Retail Rate - G2 and OL Variable Power Supply Charge (L.11 + L.17)	\$0.09380	\$0.11879	\$0.11326	\$0.07116	\$0.06063	\$0.05636	
22	Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.12 + L.18)							\$0.08653
Renewable Portfolio Standard (RPS) Charge								
As shown on Schedule LSM-3, Page 1								
23	Reconciliation	\$50,231	\$51,909	\$47,027	\$44,843	\$40,000	\$36,553	\$270,563
24	Total Costs	<u>\$206,057</u>	<u>\$375,758</u>	<u>\$340,422</u>	<u>\$324,606</u>	<u>\$289,552</u>	<u>\$264,599</u>	<u>\$1,800,993</u>
25	Reconciliation plus Total Costs (L.23 + L.24)	\$256,288	\$427,667	\$387,450	\$369,448	\$329,552	\$301,152	\$2,071,556
26	kWh Purchases	<u>70,826,548</u>	<u>73,191,940</u>	<u>66,309,076</u>	<u>63,228,292</u>	<u>56,400,286</u>	<u>51,539,878</u>	<u>381,496,020</u>
27	Total, Before Losses (L.25 / L.26)	\$0.00362	\$0.00584	\$0.00584	\$0.00584	\$0.00584	\$0.00584	\$0.00543
28	Losses	<u>6.40%</u>						
29	Total Retail Rate - Variable RPS Charge (L.27 * (1+L.28))	\$0.00385	\$0.00622	\$0.00622	\$0.00622	\$0.00622	\$0.00622	
30	Total Retail Rate - Fixed RPS Charge (L.27 * (1+L.28))							\$0.00578
31	Total Retail Rate - Residential Variable Default Service Charge (L.19 + L.29)	\$0.09935	\$0.12585	\$0.12583	\$0.08060	\$0.06949	\$0.06594	
32	Total Retail Rate - Residential Fixed Default Service Charge (L.20 + L.30)							\$0.09771
33	Total Retail Rate - G2 and OL Variable Default Service Charge (L.21 + L.29)	\$0.09765	\$0.12501	\$0.11948	\$0.07738	\$0.06685	\$0.06258	
34	Total Retail Rate - G2 and OL Fixed Default Service Charge (L.22 + L.30)							\$0.09231

Authorized by NHPUC Order No. 25,494 in Case No. DE 13-079, dated April 12, 2013

(I)

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Total	As shown on Schedule LSM-4, Page 1						
								Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Total
Power Supply Charge														
1 Reconciliation							\$73,964							\$65,847
2 Total Costs excl. wholesale supplier charge							<u>\$19,840</u>							<u>\$19,959</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							\$93,804							\$85,806
4 kWh Purchases							<u>31,745,734</u>							<u>27,446,464</u>
5 Total, Before Losses (L.3 / L.4)							\$0.00295							\$0.00313
6 Losses							<u>4.591%</u>							<u>4.591%</u>
7 Total Retail Rate - Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6))	\$0.00309	\$0.00309	\$0.00309	\$0.00309	\$0.00309	\$0.00309	\$0.00309	\$0.00327	\$0.00327	\$0.00327	\$0.00327	\$0.00327	\$0.00327	\$0.00327
8a Wholesale Supplier Charge	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET		MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET
8b 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>		<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>
8 Retail Rate - Wholesale Supplier Charge (L.8a * (1+L.8b))	MARKET	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	MARKET
Renewable Portfolio Standard (RPS) Charge														
10 Reconciliation	\$5,092	\$5,897	\$5,221	\$5,437	\$4,774	\$4,571	\$30,992	\$4,775	\$4,471	\$4,716	\$4,189	\$4,602	\$4,839	\$27,594
11 Total Costs	<u>\$14,679</u>	<u>\$17,001</u>	<u>\$15,051</u>	<u>\$15,675</u>	<u>\$13,762</u>	<u>\$13,178</u>	<u>\$89,346</u>	<u>\$14,039</u>	<u>\$23,197</u>	<u>\$24,467</u>	<u>\$21,731</u>	<u>\$23,876</u>	<u>\$25,106</u>	<u>\$132,416</u>
12 Reconciliation plus Total Costs (L.10+ L.11)	\$19,771	\$22,898	\$20,271	\$21,112	\$18,536	\$17,749	\$120,338	\$18,814	\$27,668	\$29,183	\$25,920	\$28,479	\$29,945	\$160,009
13 kWh Purchases	<u>5,215,691</u>	<u>6,040,651</u>	<u>5,347,637</u>	<u>5,569,522</u>	<u>4,889,866</u>	<u>4,682,367</u>	31,745,734	<u>4,749,849</u>	<u>4,447,554</u>	<u>4,691,089</u>	<u>4,166,497</u>	<u>4,577,841</u>	<u>4,813,635</u>	27,446,464
14 Total, Before Losses (L.12 / L.13)	\$0.00379	\$0.00379	\$0.00379	\$0.00379	\$0.00379	\$0.00379		\$0.00396	\$0.00622	\$0.00622	\$0.00622	\$0.00622	\$0.00622	
15 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>		<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
16 Total Retail Rate - RPS Charge (L.14 * (1+L.15))	\$0.00396	\$0.00396	\$0.00396	\$0.00396	\$0.00396	\$0.00396		\$0.00414	\$0.00651	\$0.00651	\$0.00651	\$0.00651	\$0.00651	
17 Total Retail Rate - Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET		MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET

Authorized by NHPUC Order No. 25,494 in Case No. DE 13-079, dated April 12, 2013

**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										
				Dec 2013-May 2014 (1) Aug 14, 2013-Nov 2013 (1)	Aug 14, 2013-Nov 2013 (2)	Jun 13 (3)	Jul 13 (3)	Aug 1-13, 2013 (3)	Aug 14-31, 2013 (3)	Sep 13 (3)	Oct 13 (3)	Nov 13 (3)				
1 (4)	N/A	N/A														
2	151 - 175	8%	Customer Charge	(\$0.82)												
			First 250 kWh	(\$0.00466)	(\$0.00570)	(\$0.00502)	(\$0.00516)	(\$0.00511)	(\$0.00584)	(\$0.00556)	(\$0.00550)	(\$0.00562)				
			Next 500 kWh	(\$0.00506)	(\$0.00570)	(\$0.00502)	(\$0.00516)	(\$0.00511)	(\$0.00584)	(\$0.00556)	(\$0.00550)	(\$0.00562)				
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000				
3	126 - 150	20%	Customer Charge	(\$2.05)												
			First 250 kWh	(\$0.01165)	(\$0.01426)	(\$0.01291)	(\$0.01327)	(\$0.01314)	(\$0.01460)	(\$0.01389)	(\$0.01375)	(\$0.01405)				
			Next 500 kWh	(\$0.01265)	(\$0.01426)	(\$0.01291)	(\$0.01327)	(\$0.01314)	(\$0.01460)	(\$0.01389)	(\$0.01375)	(\$0.01405)				
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000				
4	101 - 125	36%	Customer Charge	(\$3.70)												
			First 250 kWh	(\$0.02096)	(\$0.02567)	(\$0.02366)	(\$0.02433)	(\$0.02409)	(\$0.02628)	(\$0.02501)	(\$0.02476)	(\$0.02528)				
			Next 500 kWh	(\$0.02276)	(\$0.02567)	(\$0.02366)	(\$0.02433)	(\$0.02409)	(\$0.02628)	(\$0.02501)	(\$0.02476)	(\$0.02528)				
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000				
5	76 - 100	53%	Customer Charge	(\$5.44)												
			First 250 kWh	(\$0.03086)	(\$0.03779)	(\$0.03442)	(\$0.03540)	(\$0.03504)	(\$0.03869)	(\$0.03682)	(\$0.03645)	(\$0.03722)				
			Next 500 kWh	(\$0.03351)	(\$0.03779)	(\$0.03442)	(\$0.03540)	(\$0.03504)	(\$0.03869)	(\$0.03682)	(\$0.03645)	(\$0.03722)				
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000				
6	0 - 75	77%	Customer Charge	(\$7.91)												
			First 250 kWh	(\$0.04484)	(\$0.05490)	(\$0.05019)	(\$0.05162)	(\$0.05110)	(\$0.05621)	(\$0.05349)	(\$0.05295)	(\$0.05408)				
			Next 500 kWh	(\$0.04869)	(\$0.05490)	(\$0.05019)	(\$0.05162)	(\$0.05110)	(\$0.05621)	(\$0.05349)	(\$0.05295)	(\$0.05408)				
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000				

Tier	Percentage of Federal Poverty Guidelines	Discount (5)	Blocks	Dec 2013-May 2014 (2)	Dec-13 (3)	Jan-14 (3)	Feb-14 (3)	Mar-14 (3)	Apr-14 (3)	May-14 (3)
				1 (4)	N/A	N/A				
2	151 - 175	8%	Customer Charge							
			First 250 kWh	(\$0.00782)	(\$0.00795)	(\$0.01007)	(\$0.01007)	(\$0.00645)	(\$0.00556)	(\$0.00528)
			Next 500 kWh	(\$0.00782)	(\$0.00795)	(\$0.01007)	(\$0.01007)	(\$0.00645)	(\$0.00556)	(\$0.00528)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
3	126 - 150	20%	Customer Charge							
			First 250 kWh	(\$0.01954)	(\$0.01987)	(\$0.02517)	(\$0.02517)	(\$0.01612)	(\$0.01390)	(\$0.01319)
			Next 500 kWh	(\$0.01954)	(\$0.01987)	(\$0.02517)	(\$0.02517)	(\$0.01612)	(\$0.01390)	(\$0.01319)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
4	101 - 125	36%	Customer Charge							
			First 250 kWh	(\$0.03518)	(\$0.03577)	(\$0.04531)	(\$0.04530)	(\$0.02902)	(\$0.02502)	(\$0.02374)
			Next 500 kWh	(\$0.03518)	(\$0.03577)	(\$0.04531)	(\$0.04530)	(\$0.02902)	(\$0.02502)	(\$0.02374)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
5	76 - 100	53%	Customer Charge							
			First 250 kWh	(\$0.05179)	(\$0.05266)	(\$0.06670)	(\$0.06669)	(\$0.04272)	(\$0.03683)	(\$0.03495)
			Next 500 kWh	(\$0.05179)	(\$0.05266)	(\$0.06670)	(\$0.06669)	(\$0.04272)	(\$0.03683)	(\$0.03495)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
6	0 - 75	77%	Customer Charge							
			First 250 kWh	(\$0.07524)	(\$0.07650)	(\$0.09690)	(\$0.09689)	(\$0.06206)	(\$0.05351)	(\$0.05077)
			Next 500 kWh	(\$0.07524)	(\$0.07650)	(\$0.09690)	(\$0.09689)	(\$0.06206)	(\$0.05351)	(\$0.05077)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000

(1) Discount calculated using total utility charges from Page 4 (excluding the Electricity Consumption Tax) multiplied by the appropriate discount. These figures exclude default service and are applicable to customers choosing a Competitive Supplier or self-supply. Customers taking default service from the Company would receive these discounts plus the appropriate discount applicable to default service supply.
 (2) Discount calculated using Non-G1 class Fixed Default Service Rate multiplied by the appropriate discount. These figures exclude delivery.
 (3) Discount calculated using Non-G1 class Variable Default Service Rate, for the applicable month, multiplied by the appropriate discount. These figures exclude delivery.
 (4) Tier 1 was eliminated by Order No. 25,200 in DE 10-192 dated March 4, 2011.
 (5) Discounts temporarily increased effective August 14, 2013 for a 2-year period. At the end of the 2-year period the discounts will return to previous levels per Order No. 25-544 in DE 13-180.

Authorized by NHPUC Order No. 25-544 in Case No. DE 13-180, dated July 15, 2013

	<u>Dec-13</u> <u>Estimated</u>	<u>Jan-14</u> <u>Estimated</u>	<u>Feb-14</u> <u>Estimated</u>	<u>Mar-14</u> <u>Estimated</u>	<u>Apr-14</u> <u>Estimated</u>	<u>May-14</u> <u>Estimated</u>	<u>Total</u>
1 Residential Class - Total Costs excl. Reconciliation (Page 2)	\$4,513,302	\$6,072,070	\$5,186,614	\$3,076,519	\$2,245,902	\$1,896,266	\$22,990,672
2 kWh Purchases - Residential	<u>50,518,361</u>	<u>54,206,586</u>	<u>46,308,399</u>	<u>44,274,510</u>	<u>38,039,087</u>	<u>34,040,709</u>	<u>267,387,652</u>
3 Total, Before Losses (L.1 / L.2)	\$0.08934	\$0.11202	\$0.11200	\$0.06949	\$0.05904	\$0.05571	\$0.08598
4 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>
5 Retail Rate - Residential Variable Power Supply Charge excl. Reconciliation (L.3 * (1+L.4))	\$0.09506	\$0.11919	\$0.11917	\$0.07393	\$0.06282	\$0.05927	
6 Retail Rate - Residential Fixed Power Supply Charge excl. Reconciliation (L.3 * (1+L.4))							\$0.09149
7 G2 and OL Class - Total Costs excl. Reconciliation (Page 2)	\$1,781,837	\$2,111,688	\$2,120,703	\$1,259,618	\$1,038,545	\$919,683	\$9,232,075
8 kWh Purchases - G2 and OL	<u>20,308,186</u>	<u>18,985,354</u>	<u>20,000,677</u>	<u>18,953,782</u>	<u>18,361,200</u>	<u>17,499,168</u>	<u>114,108,368</u>
9 Total, Before Losses (L.7 / L.8)	\$0.08774	\$0.11123	\$0.10603	\$0.06646	\$0.05656	\$0.05256	\$0.08091
10 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>
11 Retail Rate - G2 and OL Variable Power Supply Charge excl. Reconciliation (L.9 * (1+L.10))	\$0.09336	\$0.11835	\$0.11282	\$0.07071	\$0.06018	\$0.05592	
12 Retail Rate - G2 and OL Fixed Power Supply Charge excl. Reconciliation (L.9 * (1+L.10))							\$0.08608
13 Reconciliation (1)	\$29,609	\$30,598	\$27,721	\$26,433	\$23,578	\$21,546	\$159,486
14 kWh Purchases - Total Non-G1	<u>70,826,548</u>	<u>73,191,940</u>	<u>66,309,076</u>	<u>63,228,292</u>	<u>56,400,286</u>	<u>51,539,878</u>	<u>381,496,020</u>
15 Total, Before Losses (L.13 / L.14)	\$0.00042	\$0.00042	\$0.00042	\$0.00042	\$0.00042	\$0.00042	\$0.00042
16 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>
17 Retail Rate - Variable Power Supply Charge Reconciliation (L.15 * (1+L.16))	\$0.00044	\$0.00044	\$0.00044	\$0.00044	\$0.00044	\$0.00044	
18 Retail Rate - Fixed Power Supply Charge Reconciliation (L.15 * (1+L.16))							\$0.00044
19 Total Retail Rate - Residential Variable Power Supply Charge (L.5 + L.17)	\$0.09550	\$0.11963	\$0.11961	\$0.07438	\$0.06327	\$0.05972	
20 Total Retail Rate - Residential Fixed Power Supply Charge (L.6 + L.18)							\$0.09193
21 Total Retail Rate - G2 and OL Variable Power Supply Charge (L.11 + L.17)	\$0.09380	\$0.11879	\$0.11326	\$0.07116	\$0.06063	\$0.05636	
22 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.12 + L.18)							\$0.08653

(1) As filed in DE 13-079 (April 2013). Power Supply Charge balance as of February 28, 2013, as adjusted, allocated between rate periods (June-November 2013 and December 2013-May 2014) and then to each month on equal per kWh basis.

Reconciliation amount for June-November 2013	\$158,278
Reconciliation amount for December 2013-May 2014	\$159,486
Total	\$317,764

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Itemized Costs for Non-G1 Class Default Service Charge

Calculation of Working Capital Supplier Charges and GIS Support Payments															
(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	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	DSC Adjustment per DE 11-105 (2)	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-13		\$516	4.39%		3.25%		\$34,944	\$2,190	\$0	\$0	\$41,314			\$6,295,139	
Jan-14		\$655	4.39%		3.25%		\$33,390	\$2,190	\$0	\$0	\$41,314			\$8,183,758	
Feb-14		\$677	4.39%		3.25%		\$18,550	\$2,190	\$0	\$0	\$41,314			\$7,307,317	
Mar-14		\$613	4.39%		3.25%		\$18,550	\$2,190	\$0	\$0	\$41,314			\$4,336,137	
Apr-14		\$585	4.39%		3.25%		\$18,550	\$2,190	\$0	\$0	\$41,314			\$3,284,447	
May-14		\$522	4.39%		3.25%		\$29,680	\$2,190	\$0	\$0	\$41,314			\$2,815,949	
Total		\$3,568					\$153,664	\$13,137	\$0	\$0	\$247,886			\$32,222,747	

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-13		\$4,513,302	Dec-13		\$1,781,837
Jan-14		\$6,072,070	Jan-14		\$2,111,688
Feb-14		\$5,186,614	Feb-14		\$2,120,703
Mar-14		\$3,076,519	Mar-14		\$1,259,618
Apr-14		\$2,245,902	Apr-14		\$1,038,545
May-14		\$1,896,266	May-14		\$919,683
Total		\$22,990,672	Total		\$9,232,075

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

(2) Details provided on Schedule LSM-2, Page 3.

(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-13	50,518,361	70,826,548	71.3%	28.7%
Jan-14	54,206,586	73,191,940	74.1%	25.9%
Feb-14	46,308,399	66,309,076	69.8%	30.2%
Mar-14	44,274,510	63,228,292	70.0%	30.0%
Apr-14	38,039,087	56,400,286	67.4%	32.6%
May-14	34,040,709	51,539,878	66.0%	34.0%
Total	267,387,652	381,496,020	70.1%	29.9%

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Beginning Balance- NonG1 DS Customer Billing Adjustment	Total Revenue	Ending Balance Before Interest (a - b)	Average Monthly Balance ((a+c) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (c + g)
Jun-12	Actual	\$1,152,493		\$1,152,493	\$1,152,493	3.25%	30	\$3,070	\$1,155,563
Jul-12	Actual	\$1,155,563		\$1,155,563	\$1,155,563	3.25%	31	\$3,181	\$1,158,744
Aug-12	Actual	\$1,158,744		\$1,158,744	\$1,158,744	3.25%	31	\$3,190	\$1,161,934
Sep-12	Actual	\$1,161,934		\$1,161,934	\$1,161,934	3.25%	30	\$3,095	\$1,165,029
Oct-12	Actual	\$1,165,029		\$1,165,029	\$1,165,029	3.25%	31	\$3,207	\$1,168,236
Nov-12	Actual	\$1,168,236		\$1,168,236	\$1,168,236	3.25%	30	\$3,112	\$1,171,348
Dec-12	Actual	\$1,171,348		\$1,171,348	\$1,171,348	3.25%	31	\$3,224	\$1,174,573
Jan-13	Actual	\$1,174,573		\$1,174,573	\$1,174,573	3.25%	31	\$3,242	\$1,177,815
Feb-13	Actual	\$1,177,815		\$1,177,815	\$1,177,815	3.25%	28	\$2,936	\$1,180,751
Mar-13	Actual	\$1,180,751		\$1,180,751	\$1,180,751	3.25%	31	\$3,259	\$1,184,011
Apr-13	Actual	\$1,184,011		\$1,184,011	\$1,184,011	3.25%	30	\$3,163	\$1,187,173
May-13	Actual	\$1,187,173		\$1,187,173	\$1,187,173	3.25%	31	\$3,277	\$1,190,450
Jun-13	Actual	\$1,190,450	\$41,314	\$1,149,136	\$1,169,793	3.25%	30	\$3,125	\$1,152,261
Jul-13	Actual	\$1,152,261	\$41,314	\$1,110,946	\$1,131,604	3.25%	31	\$3,124	\$1,114,070
Aug-13	Actual	\$1,114,070	\$41,314	\$1,072,755	\$1,093,413	3.25%	31	\$3,018	\$1,075,774
Sep-13	Estimate	\$1,075,774	\$41,314	\$1,034,459	\$1,055,116	3.25%	30	\$2,818	\$1,037,278
Oct-13	Estimate	\$1,037,278	\$41,314	\$995,963	\$1,016,620	3.25%	31	\$2,806	\$998,769
Nov-13	Estimate	\$998,769	\$41,314	\$957,455	\$978,112	3.25%	30	\$2,613	\$960,068
Total Dec-12 to Nov-13			\$247,886					\$36,606	
Dec-13	Estimate	\$960,068	\$41,314	\$918,753	\$939,411	3.25%	31	\$2,593	\$921,346
Jan-14	Estimate	\$921,346	\$41,314	\$880,032	\$900,689	3.25%	31	\$2,486	\$882,518
Feb-14	Estimate	\$882,518	\$41,314	\$841,204	\$861,861	3.25%	28	\$2,149	\$843,352
Mar-14	Estimate	\$843,352	\$41,314	\$802,038	\$822,695	3.25%	31	\$2,271	\$804,309
Apr-14	Estimate	\$804,309	\$41,314	\$762,994	\$783,652	3.25%	30	\$2,093	\$765,088
May-14	Estimate	\$765,088	\$41,314	\$723,773	\$744,431	3.25%	31	\$2,055	\$725,828
Jun-14	Estimate	\$725,828	\$41,314	\$684,514	\$705,171	3.25%	30	\$1,884	\$686,397
Jul-14	Estimate	\$686,397	\$41,314	\$645,083	\$665,740	3.25%	31	\$1,838	\$646,921
Aug-14	Estimate	\$646,921	\$41,314	\$605,606	\$626,264	3.25%	31	\$1,729	\$607,335
Sep-14	Estimate	\$607,335	\$41,314	\$566,021	\$586,678	3.25%	30	\$1,567	\$567,588
Oct-14	Estimate	\$567,588	\$41,314	\$526,273	\$546,930	3.25%	31	\$1,510	\$527,783
Nov-14	Estimate	\$527,783	\$41,314	\$486,469	\$507,126	3.25%	30	\$1,355	\$487,823
Total Dec-13 to Nov-14			\$495,773					\$23,528	
Dec-14	Estimate	\$487,823	\$41,314	\$446,509	\$467,166	3.25%	31	\$1,290	\$447,798
Jan-15	Estimate	\$447,798	\$41,314	\$406,484	\$427,141	3.25%	31	\$1,179	\$407,663
Feb-15	Estimate	\$407,663	\$41,314	\$366,349	\$387,006	3.25%	28	\$965	\$367,313
Mar-15	Estimate	\$367,313	\$41,314	\$325,999	\$346,656	3.25%	31	\$957	\$326,956
Apr-15	Estimate	\$326,956	\$41,314	\$285,641	\$306,299	3.25%	30	\$818	\$286,460
May-15	Estimate	\$286,460	\$41,314	\$245,145	\$265,802	3.25%	31	\$734	\$245,879
Jun-15	Estimate	\$245,879	\$41,314	\$204,564	\$225,222	3.25%	30	\$602	\$205,166
Jul-15	Estimate	\$205,166	\$41,314	\$163,852	\$184,509	3.25%	31	\$509	\$164,361
Aug-15	Estimate	\$164,361	\$41,314	\$123,047	\$143,704	3.25%	31	\$397	\$123,443
Sep-15	Estimate	\$123,443	\$41,314	\$82,129	\$102,786	3.25%	30	\$275	\$82,403
Oct-15	Estimate	\$82,403	\$41,314	\$41,089	\$61,746	3.25%	31	\$170	\$41,259
Nov-15	Estimate	\$41,259	\$41,314	(\$55)	\$20,602	3.25%	30	\$55	\$0
Total Dec-14 to Nov-15			\$495,773					\$7,950	
Total Jun-12 to Nov-15			\$1,239,432					\$86,939	

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

	<u>Dec-13</u> <u>Estimated</u>	<u>Jan-14</u> <u>Estimated</u>	<u>Feb-14</u> <u>Estimated</u>	<u>Mar-14</u> <u>Estimated</u>	<u>Apr-14</u> <u>Estimated</u>	<u>May-14</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	\$50,231	\$51,909	\$47,027	\$44,843	\$40,000	\$36,553	\$270,563
2 Total Costs (Page 2)	<u>\$206,057</u>	<u>\$375,758</u>	<u>\$340,422</u>	<u>\$324,606</u>	<u>\$289,552</u>	<u>\$264,599</u>	<u>\$1,800,993</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$256,288	\$427,667	\$387,450	\$369,448	\$329,552	\$301,152	\$2,071,556
4 kWh Purchases	<u>70,826,548</u>	<u>73,191,940</u>	<u>66,309,076</u>	<u>63,228,292</u>	<u>56,400,286</u>	<u>51,539,878</u>	<u>381,496,020</u>
5 Total, Before Losses (L.3 / L.4)	\$0.00362	\$0.00584	\$0.00584	\$0.00584	\$0.00584	\$0.00584	\$0.00543
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))	\$0.00385	\$0.00622	\$0.00622	\$0.00622	\$0.00622	\$0.00622	
8 Total Retail Rate - Fixed RPS Charge (L.5 * (1+L.6))							\$0.00578

(1) As filed in DE 13-079 (April 2013). Renewable Portfolio Standard Charge balance as of February 28, 2013, as adjusted, allocated between rate periods (June-November 2013 and December 2013-May 2014) and then to each month on equal per kWh basis.

Reconciliation amount for June-November 2013	\$268,515
Reconciliation amount for December 2013-May 2014	<u>\$270,563</u>
Total	<u>\$539,078</u>

	(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)	
Dec-13	\$210,907	(70.75%)	(\$149,224)	3.25%	(\$4,850)	\$206,057
Jan-14	\$384,602	(70.75%)	(\$272,119)	3.25%	(\$8,844)	\$375,758
Feb-14	\$348,434	(70.75%)	(\$246,529)	3.25%	(\$8,012)	\$340,422
Mar-14	\$332,246	(70.75%)	(\$235,075)	3.25%	(\$7,640)	\$324,606
Apr-14	\$296,367	(70.75%)	(\$209,689)	3.25%	(\$6,815)	\$289,552
May-14	<u>\$270,827</u>	(70.75%)	<u>(\$191,619)</u>	3.25%	<u>(\$6,228)</u>	<u>\$264,599</u>
Total	\$1,843,381		(\$1,304,255)		(\$42,388)	\$1,800,993

(1) Schedule TMB-4.

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

	Total <u>Dec13-May14</u>
1 Reconciliation (1)	\$65,847
2 Total Costs excl. wholesale supplier charge (Page 2)	<u>\$19,959</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)	\$85,806
4 kWh Purchases	<u>27,446,464</u>
5 Total, Before Losses (L.3 / L.4)	\$0.00313
6 Losses	<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	\$0.00327

(1) As filed in DE 13-079 (April 2013). Power Supply Charge balance as of February 28, 2013, as adjusted, allocated between rate periods (June-November 2013 and December 2013-May 2014) and then to each month on equal per kWh basis.

Reconciliation amount for June-November 2013	\$73,964
Reconciliation amount for December 2013-May 2014	<u>\$65,847</u>
Total	\$139,811

(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 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 (2)	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)
Dec-13	\$41	(0.37%)	(\$1,522)	3.25%	(\$49)	\$0	\$3,329	\$0	\$0	\$3,320
Jan-14	\$44	(0.37%)	(\$1,803)	3.25%	(\$59)	\$0	\$3,329	\$0	\$0	\$3,314
Feb-14	\$41	(0.37%)	(\$1,859)	3.25%	(\$60)	\$0	\$3,329	\$0	\$0	\$3,309
Mar-14	\$43	(0.37%)	(\$1,023)	3.25%	(\$33)	\$0	\$3,329	\$0	\$0	\$3,339
Apr-14	\$39	(0.37%)	(\$952)	3.25%	(\$31)	\$0	\$3,329	\$0	\$0	\$3,336
May-14	<u>\$42</u>	(0.37%)	<u>(\$930)</u>	3.25%	<u>(\$30)</u>	<u>\$0</u>	<u>\$3,329</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,341</u>
Total	\$250		(\$8,089)		(\$263)	\$0	\$19,971	\$0	\$0	\$19,959

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

(2) 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 no longer 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.

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

	<u>Dec-13</u> <u>Estimated</u>	<u>Jan-14</u> <u>Estimated</u>	<u>Feb-14</u> <u>Estimated</u>	<u>Mar-14</u> <u>Estimated</u>	<u>Apr-14</u> <u>Estimated</u>	<u>May-14</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	\$4,775	\$4,471	\$4,716	\$4,189	\$4,602	\$4,839	\$27,594
2 Total Costs (Page 2)	\$14,039	\$23,197	\$24,467	\$21,731	\$23,876	\$25,106	\$132,416
3 Reconciliation plus Total Costs (L.1 + L.2)	\$18,814	\$27,668	\$29,183	\$25,920	\$28,479	\$29,945	\$160,009
4 kWh Purchases	4,749,849	4,447,554	4,691,089	4,166,497	4,577,841	4,813,635	27,446,464
5 Total, Before Losses (L.3 / L.4)	\$0.00396	\$0.00622	\$0.00622	\$0.00622	\$0.00622	\$0.00622	
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 RPS Charge (L.5 * (1+L.6))	\$0.00414	\$0.00651	\$0.00651	\$0.00651	\$0.00651	\$0.00651	

(1) As filed in DE 13-079 (April 2013). Renewable Portfolio Standard Charge balance as of February 28, 2013, as adjusted, allocated between rate periods (June-November 2013 and December 2013-May 2014) and then to each month on equal per kWh basis.

Reconciliation amount for June-November 2013	\$30,992
Reconciliation amount for December 2013-May 2014	<u>\$27,594</u>
Total	\$58,585

Unitil Energy Systems, Inc.
Itemized Costs for G1 Class Default Service Renewable Portfolio Standard Charge

	(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)
Dec-13	\$14,389	(74.81%)	(\$10,765)	3.25%	(\$350)	\$14,039
Jan-14	\$23,775	(74.81%)	(\$17,787)	3.25%	(\$578)	\$23,197
Feb-14	\$25,077	(74.81%)	(\$18,761)	3.25%	(\$610)	\$24,467
Mar-14	\$22,272	(74.81%)	(\$16,663)	3.25%	(\$542)	\$21,731
Apr-14	\$24,471	(74.81%)	(\$18,308)	3.25%	(\$595)	\$23,876
May-14	<u>\$25,732</u>	(74.81%)	<u>(\$19,251)</u>	3.25%	<u>(\$626)</u>	<u>\$25,106</u>
Total	\$135,715		(\$101,534)		(\$3,300)	\$132,416

(1) Schedule TMB-4.

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	\$39.85	\$39.85	\$39.85	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	\$9,939	\$6,001	\$15,940	
4	Overhead (Line 3 * Overhead rate)	<u>\$9,740</u>	<u>\$5,881</u>	<u>\$15,621</u>	2
5	Total Labor and Overhead Cost	<u>\$19,678</u>	<u>\$11,883</u>	<u>\$31,561</u>	
Regulatory Services Department:					
1	Average Cost of Labor per Hour	\$48.11	\$48.11	\$48.11	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	\$4,234	\$1,684	\$5,918	
4	Overhead (Line 3 * Overhead rate)	<u>\$4,149</u>	<u>\$1,650</u>	<u>\$5,799</u>	2
5	Total Labor and Overhead Cost	<u>\$8,383</u>	<u>\$3,334</u>	<u>\$11,717</u>	
Accounts Payable Department:					
1	Average Cost of Labor per Hour	\$22.57	\$22.57	\$22.57	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	\$135	\$135	\$271	
4	Overhead (Line 3 * Overhead rate)	<u>\$133</u>	<u>\$133</u>	<u>\$265</u>	2
5	Total Labor and Overhead Cost	<u>\$268</u>	<u>\$268</u>	<u>\$536</u>	
General Accounting Department:					
1	Average Cost of Labor per Hour	\$41.98	\$41.98	\$41.98	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	\$252	\$252	\$504	
4	Overhead (Line 3 * Overhead rate)	<u>\$247</u>	<u>\$247</u>	<u>\$494</u>	2
5	Total Labor and Overhead Cost	<u>\$499</u>	<u>\$499</u>	<u>\$997</u>	
Finance Department:					
1	Average Cost of Labor per Hour	\$37.36	\$37.36	\$37.36	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	\$971	\$971	\$1,943	
4	Overhead (Line 3 * Overhead rate)	<u>\$952</u>	<u>\$952</u>	<u>\$1,904</u>	2
5	Total Labor and Overhead Cost	<u>\$1,923</u>	<u>\$1,923</u>	<u>\$3,847</u>	
Communications Department:					
1	Average Cost of Labor per Hour	\$51.65	\$51.65	\$51.65	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	\$3,099	\$3,099	\$6,198	
4	Overhead (Line 3 * Overhead rate)	<u>\$3,037</u>	<u>\$3,037</u>	<u>\$6,074</u>	2
5	Total Labor and Overhead Cost	<u>\$6,136</u>	<u>\$6,136</u>	<u>\$12,272</u>	
Business Development Department:					
1	Average Cost of Labor per Hour	\$40.77	\$40.77	\$40.77	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	\$326	\$0	\$326	
4	Overhead (Line 3 * Overhead rate)	<u>\$320</u>	<u>\$0</u>	<u>\$320</u>	2
5	Total Labor and Overhead Cost	<u>\$646</u>	<u>\$0</u>	<u>\$646</u>	
Information Systems Department:					
1	Average Cost of Labor per Hour	\$40.89	\$40.89	\$40.89	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	\$147	\$57	\$204	
4	Overhead (Line 3 * Overhead rate)	<u>\$144</u>	<u>\$56</u>	<u>\$200</u>	2
5	Total Labor and Overhead Cost	<u>\$291</u>	<u>\$113</u>	<u>\$405</u>	
Customer Service Department:					
1	Average Cost of Labor per Hour	\$22.29	\$22.29	\$22.29	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	\$1,070	\$1,070	\$2,140	
4	Overhead (Line 3 * Overhead rate)	<u>\$1,049</u>	<u>\$1,049</u>	<u>\$2,097</u>	2
5	Total Labor and Overhead Cost	<u>\$2,118</u>	<u>\$2,118</u>	<u>\$4,237</u>	
TOTAL ANNUAL COST		<u>\$39,943</u>	<u>\$26,275</u>	<u>\$66,218</u>	

Notes:

- 1) See Schedule LSM-6, Page 2 of 2.
- 2) Based on Unitil Service Corp. overhead rate of 98% (2012 average rate).

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	7.0	\$595,665	1.0	\$67,477	8.00	\$663,142	\$39.85
Regulatory / Legal	9.0	\$900,542	0.0	\$0	9.00	\$900,542	\$48.11
Accounts Payable	5.0	\$234,768	0.0	\$0	5.00	\$234,768	\$22.57
General Accounting	17.8 (4)	\$1,554,260	0.0	\$0	17.80	\$1,554,260	\$41.98
Finance	7.0	\$543,941	0.0	\$0	7.00	\$543,941	\$37.36
Communications	6.0	\$644,540	0.0	\$0	6.00	\$644,540	\$51.65
Business Services	22.0	\$1,865,558	0.0	\$0	22.00	\$1,865,558	\$40.77
Information Systems	18.0	\$1,530,708	1.0	\$85,381	19.00	\$1,616,089	\$40.89
Customer Service	62.0	\$2,874,865	0.0	\$0	62.00	\$2,874,865	\$22.29

(1) Annualized salaries of active employees as of August 1, 2013.

(2) Salary range midpoint of open positions as of August 1, 2013.

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

(4) Includes one part-time employee.

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

Residential Rate D 500 kWh Bill

	9/1/2013	12/1/2013					%
<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	\$0.03239	\$0.03239	\$0.00000	\$8.10	\$8.10	\$0.00	0.0%
Excess 250 kWh	\$0.03739	\$0.03739	\$0.00000	\$9.35	\$9.35	\$0.00	0.0%
External Delivery Charge	\$0.02006	\$0.02006	\$0.00000	\$10.03	\$10.03	\$0.00	0.0%
Stranded Cost Charge	\$0.00027	\$0.00027	\$0.00000	\$0.14	\$0.14	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.11	\$1.11	\$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>\$0.07130</u>	<u>\$0.09771</u>	<u>\$0.02641</u>	<u>\$35.65</u>	<u>\$48.86</u>	<u>\$13.21</u>	<u>17.3%</u>
First 250 kWh	\$0.12953	\$0.15594	\$0.02641				
Excess 250 kWh	\$0.13453	\$0.16094	\$0.02641				
Total Bill				\$76.29	\$89.49	\$13.21	17.3%

Regular General G2 Demand, 10 kW, 3,000 kWh Typical Bill

	9/1/2013	12/1/2013					%
<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	\$17.85	\$17.85	\$0.00	\$17.85	\$17.85	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$10.00	\$10.00	\$0.00	\$100.00	\$100.00	\$0.00	0.0%
Stranded Cost Charge	<u>\$0.06</u>	<u>\$0.06</u>	<u>\$0.00</u>	<u>\$0.60</u>	<u>\$0.60</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$10.06	\$10.06	\$0.00	\$100.60	\$100.60	\$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	\$0.02006	\$0.02006	\$0.00000	\$60.18	\$60.18	\$0.00	0.0%
Stranded Cost Charge	\$0.00006	\$0.00006	\$0.00000	\$0.18	\$0.18	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$6.63	\$6.63	\$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>\$0.07130</u>	<u>\$0.09231</u>	<u>\$0.02101</u>	<u>\$213.90</u>	<u>\$276.93</u>	<u>\$63.03</u>	<u>15.4%</u>
Total	\$0.09693	\$0.11794	\$0.02101	\$290.79	\$353.82	\$63.03	15.4%
Total Bill				\$409.24	\$472.27	\$63.03	15.4%

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* Comparison isolates the impact of changes to the Default Service Rate only. 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>							
	9/1/2013	12/1/2013					%
<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	\$6.06	\$6.06	\$0.00	\$6.06	\$6.06	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.02980	\$0.02980	\$0.00000	\$59.60	\$59.60	\$0.00	0.0%
External Delivery Charge	\$0.02006	\$0.02006	\$0.00000	\$40.12	\$40.12	\$0.00	0.0%
Stranded Cost Charge	\$0.00027	\$0.00027	\$0.00000	\$0.54	\$0.54	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$4.42	\$4.42	\$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>\$0.07130</u>	<u>\$0.09231</u>	<u>\$0.02101</u>	<u>\$142.60</u>	<u>\$184.62</u>	<u>\$42.02</u>	<u>16.2%</u>
Total	\$0.12694	\$0.14795	\$0.02101	\$253.88	\$295.90	\$42.02	16.2%
Total Bill				\$259.94	\$301.96	\$42.02	16.2%

<u>Regular General G2 kWh Meter 125 kWh Typical Bill</u>							
	9/1/2013	12/1/2013					%
<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	\$13.52	\$13.52	\$0.00	\$13.52	\$13.52	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03114	\$0.03114	\$0.00000	\$3.89	\$3.89	\$0.00	0.0%
External Delivery Charge	\$0.02006	\$0.02006	\$0.00000	\$2.51	\$2.51	\$0.00	0.0%
Stranded Cost Charge	\$0.00027	\$0.00027	\$0.00000	\$0.03	\$0.03	\$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>\$0.07130</u>	<u>\$0.09231</u>	<u>\$0.02101</u>	<u>\$8.91</u>	<u>\$11.54</u>	<u>\$2.63</u>	<u>8.9%</u>
Total	\$0.12828	\$0.14929	\$0.02101	\$16.04	\$18.66	\$2.63	8.9%
Total Bill				\$29.56	\$32.18	\$2.63	8.9%

* Comparison isolates the impact of changes to the Default Service Rate only. 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 650 kWh Bill - Mean Use*

	9/1/2013	12/1/2013					%
<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	\$0.03239	\$0.03239	\$0.00000	\$8.10	\$8.10	\$0.00	0.0%
Excess 250 kWh	\$0.03739	\$0.03739	\$0.00000	\$14.96	\$14.96	\$0.00	0.0%
External Delivery Charge	\$0.02006	\$0.02006	\$0.00000	\$13.04	\$13.04	\$0.00	0.0%
Stranded Cost Charge	\$0.00027	\$0.00027	\$0.00000	\$0.18	\$0.18	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.44	\$1.44	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.15	\$2.15	\$0.00	0.0%
Default Service Charge	<u>\$0.07130</u>	<u>\$0.09771</u>	<u>\$0.02641</u>	<u>\$46.35</u>	<u>\$63.51</u>	<u>\$17.17</u>	<u>17.8%</u>
First 250 kWh	\$0.12953	\$0.15594	\$0.02641				
Excess 250 kWh	\$0.13453	\$0.16094	\$0.02641				
Total Bill				\$96.46	\$113.63	\$17.17	17.8%

Residential Rate D 540 kWh Bill - Median Use*

	9/1/2013	12/1/2013					%
<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	\$0.03239	\$0.03239	\$0.00000	\$8.10	\$8.10	\$0.00	0.0%
Excess 250 kWh	\$0.03739	\$0.03739	\$0.00000	\$10.84	\$10.84	\$0.00	0.0%
External Delivery Charge	\$0.02006	\$0.02006	\$0.00000	\$10.83	\$10.83	\$0.00	0.0%
Stranded Cost Charge	\$0.00027	\$0.00027	\$0.00000	\$0.15	\$0.15	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.19	\$1.19	\$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>\$0.07130</u>	<u>\$0.09771</u>	<u>\$0.02641</u>	<u>\$38.50</u>	<u>\$52.76</u>	<u>\$14.26</u>	<u>17.5%</u>
First 250 kWh	\$0.12953	\$0.15594	\$0.02641				
Excess 250 kWh	\$0.13453	\$0.16094	\$0.02641				
Total Bill				\$81.67	\$95.93	\$14.26	17.5%

* Based on billing period April 2012 through March 2013.

** Comparison isolates the impact of changes to the Default Service Rate only. 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, 2013 *

(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	\$12,693,665	\$71,639,403	\$84,333,069	\$12,693,665	17.7%
General Service	129,249	340,275,469	1,301,458	\$7,149,188	\$48,499,239	\$55,648,426	\$7,149,188	14.7%
Outdoor Lighting	115,819	8,988,739	n/a	\$188,853	\$2,559,078	\$2,747,932	\$188,853	7.4%
Total	1,008,762	829,902,807		\$20,031,706	\$122,697,720	\$142,729,426	\$20,031,706	16.3%

(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)

* Comparison isolates the impact of changes to the Default Service Rate only.

Unitil Energy Systems, Inc. Typical Bill Impacts - September 1, 2013 versus December 1, 2013* Impacts do NOT include the Electricity Consumption Tax Impact on D Rate Customers					
	Average kWh	Total Bill Using Rates 9/1/2013	Total Bill Using Rates 12/1/2013	Total Difference	% Total Difference
	125	\$26.46	\$29.76	\$3.30	12.5%
	250	\$42.65	\$49.26	\$6.60	15.5%
	500	\$76.29	\$89.49	\$13.21	17.3%
	600	\$89.74	\$105.58	\$15.85	17.7%
	750	\$109.92	\$129.73	\$19.81	18.0%
	1,000	\$143.55	\$169.96	\$26.41	18.4%
	1,250	\$177.18	\$210.20	\$33.01	18.6%
	1,500	\$210.82	\$250.43	\$39.62	18.8%
	2,000	\$278.08	\$330.90	\$52.82	19.0%
	3,500	\$479.88	\$572.31	\$92.44	19.3%
	5,000	\$681.67	\$813.72	\$132.05	19.4%
		Rates - Effective September 1, 2013	Rates - Proposed December 1, 2013	Difference	
Customer Charge		\$10.27	\$10.27	\$0.00	
		kWh	kWh	kWh	
Distribution Charge: First 250 kWh		\$0.03239	\$0.03239	\$0.00000	
Excess 250 kWh		\$0.03739	\$0.03739	\$0.00000	
External Delivery Charge		\$0.02006	\$0.02006	\$0.00000	
Stranded Cost Charge		\$0.00027	\$0.00027	\$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>\$0.07130</u>	<u>\$0.09771</u>	<u>\$0.02641</u>	
TOTAL	First 250 kWh	\$0.12953	\$0.15594	\$0.02641	
	Excess 250 kWh	\$0.13453	\$0.16094	\$0.02641	
* Comparison isolates the impact of changes to the Default Service Rate only.					

Unitil Energy Systems, Inc.
Typical Bill Impacts - September 1, 2013 versus December 1, 2013*
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 9/1/2013</u>	<u>Total Bill Using Rates 12/1/2013</u>	<u>Total Difference</u>	<u>% Total Difference</u>
20%	5	730	\$138.91	\$154.25	\$15.34	11.0%
20%	10	1,460	\$259.97	\$290.64	\$30.67	11.8%
20%	15	2,190	\$381.03	\$427.04	\$46.01	12.1%
20%	25	3,650	\$623.14	\$699.83	\$76.69	12.3%
20%	50	7,300	\$1,228.44	\$1,381.81	\$153.37	12.5%
20%	75	10,950	\$1,833.73	\$2,063.79	\$230.06	12.5%
20%	100	14,600	\$2,439.03	\$2,745.77	\$306.75	12.6%
20%	150	21,900	\$3,649.62	\$4,109.74	\$460.12	12.6%
36%	5	1,314	\$195.52	\$223.12	\$27.61	14.1%
36%	10	2,628	\$373.18	\$428.40	\$55.21	14.8%
36%	15	3,942	\$550.85	\$633.67	\$82.82	15.0%
36%	25	6,570	\$906.18	\$1,044.22	\$138.04	15.2%
36%	50	13,140	\$1,794.51	\$2,070.58	\$276.07	15.4%
36%	75	19,710	\$2,682.84	\$3,096.95	\$414.11	15.4%
36%	100	26,280	\$3,571.17	\$4,123.31	\$552.14	15.5%
36%	150	39,420	\$5,347.83	\$6,176.04	\$828.21	15.5%
50%	5	1,825	\$245.05	\$283.39	\$38.34	15.6%
50%	10	3,650	\$472.24	\$548.93	\$76.69	16.2%
50%	15	5,475	\$699.44	\$814.47	\$115.03	16.4%
50%	25	9,125	\$1,153.84	\$1,345.55	\$191.72	16.6%
50%	50	18,250	\$2,289.82	\$2,673.26	\$383.43	16.7%
50%	75	27,375	\$3,425.81	\$4,000.96	\$575.15	16.8%
50%	100	36,500	\$4,561.80	\$5,328.66	\$766.87	16.8%
50%	150	54,750	\$6,833.77	\$7,984.07	\$1,150.30	16.8%

	<u>Rates - Effective September 1,</u>	<u>Rates - Proposed December 1, 2013</u>	<u>Difference</u>
Customer Charge	\$17.85	\$17.85	\$0.00
	<u>All kW</u>	<u>All kW</u>	<u>All kW</u>
Distribution Charge	\$10.00	\$10.00	\$0.00
Stranded Cost Charge	<u>\$0.06</u>	<u>\$0.06</u>	<u>\$0.00</u>
TOTAL	\$10.06	\$10.06	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.02006	\$0.02006	\$0.00000
Stranded Cost Charge	\$0.00006	\$0.00006	\$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>\$0.07130</u>	<u>\$0.09231</u>	<u>\$0.02101</u>
TOTAL	\$0.09693	\$0.11794	\$0.02101

* Comparison isolates the impact of changes to the Default Service Rate only.

Unitil Energy Systems, Inc. Typical Bill Impacts - September 1, 2013 versus December 1, 2013* Impacts do NOT include the Electricity Consumption Tax Impact on G2 kWh Meter Rate Customers																																												
Average Monthly kWh	Total Bill Using Rates 9/1/2013	Total Bill Using Rates 12/1/2013	Total Difference	% Total Difference																																								
15	\$15.44	\$15.76	\$0.32	2.0%																																								
75	\$23.14	\$24.72	\$1.58	6.8%																																								
150	\$32.76	\$35.91	\$3.15	9.6%																																								
250	\$45.59	\$50.84	\$5.25	11.5%																																								
350	\$58.42	\$65.77	\$7.35	12.6%																																								
450	\$71.25	\$80.70	\$9.45	13.3%																																								
550	\$84.07	\$95.63	\$11.56	13.7%																																								
650	\$96.90	\$110.56	\$13.66	14.1%																																								
750	\$109.73	\$125.49	\$15.76	14.4%																																								
900	\$128.97	\$147.88	\$18.91	14.7%																																								
<table border="1"> <thead> <tr> <th></th> <th><u>Rates - Effective September 1, 2013</u></th> <th><u>Rates - Proposed</u></th> <th><u>Difference</u></th> </tr> </thead> <tbody> <tr> <td>kWh Meter Customer Charge</td> <td>\$13.52</td> <td>\$13.52</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>\$0.03114</td> <td>\$0.03114</td> <td>\$0.00000</td> </tr> <tr> <td>External Delivery Charge</td> <td>\$0.02006</td> <td>\$0.02006</td> <td>\$0.00000</td> </tr> <tr> <td>Stranded Cost Charge</td> <td>\$0.00027</td> <td>\$0.00027</td> <td>\$0.00000</td> </tr> <tr> <td>Storm Recovery Adjustment Factor</td> <td>\$0.00221</td> <td>\$0.00221</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>\$0.07130</u></td> <td><u>\$0.09231</u></td> <td><u>\$0.02101</u></td> </tr> <tr> <td>TOTAL</td> <td>\$0.12828</td> <td>\$0.14929</td> <td>\$0.02101</td> </tr> </tbody> </table>						<u>Rates - Effective September 1, 2013</u>	<u>Rates - Proposed</u>	<u>Difference</u>	kWh Meter Customer Charge	\$13.52	\$13.52	\$0.00		<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	Distribution Charge	\$0.03114	\$0.03114	\$0.00000	External Delivery Charge	\$0.02006	\$0.02006	\$0.00000	Stranded Cost Charge	\$0.00027	\$0.00027	\$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>\$0.07130</u>	<u>\$0.09231</u>	<u>\$0.02101</u>	TOTAL	\$0.12828	\$0.14929	\$0.02101
	<u>Rates - Effective September 1, 2013</u>	<u>Rates - Proposed</u>	<u>Difference</u>																																									
kWh Meter Customer Charge	\$13.52	\$13.52	\$0.00																																									
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TOTAL	\$0.12828	\$0.14929	\$0.02101																																									
* Comparison isolates the impact of changes to the Default Service Rate only.																																												

Unitil Energy Systems, Inc. Typical Bill Impacts - September 1, 2013 versus December 1, 2013* Impacts do NOT include the Electricity Consumption Tax Impact on G2 QRWH and SH Rate Customers				
Average kWh	Total Bill Using Rates 9/1/2013	Total Bill Using Rates 12/1/2013	Total Difference	% Total Difference
100	\$18.75	\$20.86	\$2.10	11.2%
200	\$31.45	\$35.65	\$4.20	13.4%
300	\$44.14	\$50.45	\$6.30	14.3%
400	\$56.84	\$65.24	\$8.40	14.8%
500	\$69.53	\$80.04	\$10.51	15.1%
750	\$101.27	\$117.02	\$15.76	15.6%
1,000	\$133.00	\$154.01	\$21.01	15.8%
1,500	\$196.47	\$227.99	\$31.52	16.0%
2,000	\$259.94	\$301.96	\$42.02	16.2%
2,500	\$323.41	\$375.94	\$52.53	16.2%
	Rates - Effective September 1, 2013	Rates - Proposed December 1, 2013	Difference	
Customer Charge	\$6.06	\$6.06	\$0.00	
	All kWh	All kWh	All kWh	
Distribution Charge	\$0.02980	\$0.02980	\$0.00000	
External Delivery Charge	\$0.02006	\$0.02006	\$0.00000	
Stranded Cost Charge	\$0.00027	\$0.00027	\$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>\$0.07130</u>	<u>\$0.09231</u>	<u>\$0.02101</u>	
TOTAL	\$0.12694	\$0.14795	\$0.02101	
* Comparison isolates the impact of changes to the Default Service Rate only.				

Unitil Energy Systems, Inc. Typical Bill Impacts - September 1, 2013 versus December 1, 2013* Impacts do NOT include the Electricity Consumption Tax Impact on OL Rate Customers **								
	Nominal Watts	Lumens	Type	Average Monthly kWh	Total Bill Using Rates 9/1/2013	Total Bill Using Rates 12/1/2013	Total Difference	% Total Difference
<u>Mercury Vapor:</u>								
1	100	3,500	ST	40	\$14.83	\$15.67	\$0.84	5.7%
2	175	7,000	ST	67	\$19.75	\$21.16	\$1.41	7.1%
3	250	11,000	ST	95	\$24.43	\$26.42	\$2.00	8.2%
4	400	20,000	ST	154	\$33.33	\$36.57	\$3.24	9.7%
5	1,000	60,000	ST	388	\$75.57	\$83.72	\$8.15	10.8%
6	250	11,000	FL	95	\$25.51	\$27.50	\$2.00	7.8%
7	400	20,000	FL	154	\$34.73	\$37.97	\$3.24	9.3%
8	1,000	60,000	FL	388	\$71.38	\$79.53	\$8.15	11.4%
9	100	3,500	PB	40	\$14.95	\$15.79	\$0.84	5.6%
10	175	7,000	PB	67	\$18.93	\$20.34	\$1.41	7.4%
<u>High Pressure Sodium:</u>								
11	50	4,000	ST	21	\$13.20	\$13.64	\$0.44	3.3%
12	100	9,500	ST	43	\$16.92	\$17.82	\$0.90	5.3%
13	150	16,000	ST	60	\$18.63	\$19.89	\$1.26	6.8%
14	250	30,000	ST	101	\$26.21	\$28.33	\$2.12	8.1%
15	400	50,000	ST	161	\$36.68	\$40.06	\$3.38	9.2%
16	1,000	140,000	ST	398	\$76.05	\$84.41	\$8.36	11.0%
17	150	16,000	FL	60	\$20.80	\$22.06	\$1.26	6.1%
18	250	30,000	FL	101	\$27.73	\$29.85	\$2.12	7.7%
19	400	50,000	FL	161	\$36.18	\$39.56	\$3.38	9.3%
20	1,000	140,000	FL	398	\$76.38	\$84.74	\$8.36	10.9%
21	50	4,000	PB	21	\$12.26	\$12.70	\$0.44	3.6%
22	100	9,500	PB	43	\$15.83	\$16.73	\$0.90	5.7%
<u>Metal Halide:</u>								
23	175	8,800	ST	66	\$23.53	\$24.92	\$1.39	5.9%
24	250	13,500	ST	92	\$27.68	\$29.61	\$1.93	7.0%
25	400	23,500	ST	148	\$33.86	\$36.97	\$3.11	9.2%
26	175	8,800	FL	66	\$26.40	\$27.79	\$1.39	5.3%
27	250	13,500	FL	92	\$30.64	\$32.57	\$1.93	6.3%
28	400	23,500	FL	148	\$36.13	\$39.24	\$3.11	8.6%
29	175	8,800	PB	66	\$22.34	\$23.73	\$1.39	6.2%
30	250	13,500	PB	92	\$25.96	\$27.89	\$1.93	7.4%
31	400	23,500	PB	148	\$32.67	\$35.78	\$3.11	9.5%
Luminaire Charges For Year Round Service:								
Rates - Effective September 1, 2013								
		Mercury Vapor Rate/Mo.		Sodium Vapor Rate/Mo.		Metal Halide Rate/Mo.		
Customer Charge	\$0.00	1 \$10.94		11 \$11.16		23 \$17.12		
		2 \$13.24		12 \$12.74		24 \$18.74		
	<u>All kWh</u>	3 \$15.20		13 \$12.80		25 \$19.48		
Distribution Charge	\$0.00000	4 \$18.37		14 \$16.40		26 \$19.99		
External Delivery Charge	\$0.02006	5 \$37.88		15 \$21.04		27 \$21.70		
Stranded Cost Charge	\$0.00027	6 \$16.28		16 \$37.39		28 \$21.75		
Storm Recovery Adj. Factor	\$0.00221	7 \$19.77		17 \$14.97		29 \$15.93		
System Benefits Charge	\$0.00330	8 \$33.69		18 \$17.92		30 \$17.02		
Default Service Charge	<u>\$0.07130</u>	9 \$11.06		19 \$20.54		31 \$18.29		
		10 \$12.42		20 \$37.72				
TOTAL	\$0.09714			21 \$10.22				
				22 \$11.65				
Rates - Proposed December 1, 2013								
		Mercury Vapor Rate/Mo.		Sodium Vapor Rate/Mo.		Metal Halide Rate/Mo.		
Customer Charge	\$0.00	1 \$10.94		11 \$11.16		23 \$17.12		
		2 \$13.24		12 \$12.74		24 \$18.74		
	<u>All kWh</u>	3 \$15.20		13 \$12.80		25 \$19.48		
Distribution Charge	\$0.00000	4 \$18.37		14 \$16.40		26 \$19.99		
External Delivery Charge	\$0.02006	5 \$37.88		15 \$21.04		27 \$21.70		
Stranded Cost Charge	\$0.00027	6 \$16.28		16 \$37.39		28 \$21.75		
Storm Recovery Adj. Factor	\$0.00221	7 \$19.77		17 \$14.97		29 \$15.93		
System Benefits Charge	\$0.00330	8 \$33.69		18 \$17.92		30 \$17.02		
Default Service Charge	<u>\$0.09231</u>	9 \$11.06		19 \$20.54		31 \$18.29		
		10 \$12.42		20 \$37.72				
TOTAL	\$0.11815			21 \$10.22				
				22 \$11.65				
	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>\$0.02101</u>	9 \$0.00		19 \$0.00		31 \$0.00		
		10 \$0.00		20 \$0.00				
TOTAL	\$0.02101			21 \$0.00				
				22 \$0.00				

* Comparison isolates the impact of changes to the Default Service Rate only.
* Luminaire charges based on All-Night Service option. 000129