

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:

	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Total
Power Supply Charge							
<u>Residential Class</u>							
1 Reconciliation	\$104,328	\$128,139	\$151,730	\$121,768	\$98,341	\$106,962	\$711,268
2 Total Costs	\$1,637,247	\$2,310,464	\$2,490,960	\$1,819,241	\$1,512,638	\$1,811,726	\$11,582,276
3 Reconciliation plus Total Costs (L.1 + L.2)	\$1,741,575	\$2,438,603	\$2,642,690	\$1,941,009	\$1,610,979	\$1,918,688	\$12,293,544
4 kWh Purchases	<u>33,312,001</u>	<u>40,914,823</u>	<u>48,447,343</u>	<u>38,880,510</u>	<u>31,400,422</u>	<u>34,152,917</u>	<u>227,108,015</u>
5 Total, Before Losses (L.3 / L.4)	\$0.05228	\$0.05960	\$0.05455	\$0.04992	\$0.05130	\$0.05618	\$0.05413
6 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
Total Retail Rate - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.05563	\$0.06342	\$0.05804	\$0.05312	\$0.05459	\$0.05977	
Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.05760
<u>G2 and OL Class</u>							
9 Reconciliation	\$48,420	\$58,403	\$58,468	\$55,025	\$48,040	\$46,588	\$314,945
10 Total Costs	\$734,855	\$1,029,194	\$958,587	\$807,719	\$706,746	\$779,909	\$5,017,009
11 Reconciliation plus Total Costs (L.9 + L.10)	\$783,275	\$1,087,596	\$1,017,055	\$862,744	\$754,786	\$826,497	\$5,331,953
12 kWh Purchases	<u>15,457,982</u>	<u>18,644,781</u>	<u>18,665,591</u>	<u>17,566,517</u>	<u>15,336,523</u>	<u>14,873,121</u>	<u>100,544,514</u>
13 Total, Before Losses (L.11 / L.12)	\$0.05067	\$0.05833	\$0.05449	\$0.04911	\$0.04921	\$0.05557	\$0.05303
14 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.05391	\$0.06207	\$0.05798	\$0.05226	\$0.05236	\$0.05913	
Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.05642

<i>Renewable Portfolio Standard (RPS) Charge</i>							
17 Reconciliation	(\$87,444)	(\$106,790)	(\$120,333)	(\$101,209)	(\$83,799)	(\$87,903)	(\$587,478)
18 Total Costs	<u>\$187,484</u>	<u>\$228,962</u>	<u>\$257,993</u>	<u>\$216,996</u>	<u>\$179,670</u>	<u>\$188,467</u>	<u>\$1,259,573</u>
19 Reconciliation plus Total Costs (L.17 + L.18)	\$100,040	\$122,172	\$137,660	\$115,787	\$95,871	\$100,564	\$672,095
20 kWh Purchases	<u>48,769,983</u>	<u>59,559,604</u>	<u>67,112,934</u>	<u>56,447,027</u>	<u>46,736,945</u>	<u>49,026,037</u>	<u>327,652,529</u>
21 Total, Before Losses (L.19 / L.20)	\$0.00205	\$0.00205	\$0.00205	\$0.00205	\$0.00205	\$0.00205	\$0.00205
22 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
23 Total Retail Rate - Variable RPS Charge (L.21 * (1+L.22))	\$0.00218	\$0.00218	\$0.00218	\$0.00218	\$0.00218	\$0.00218	
24 Total Retail Rate - Fixed RPS Charge (L.21 * (1+L.22))							\$0.00218

TOTAL DEFAULT SERVICE CHARGE							
25 Total Retail Rate - Residential Variable Default Service Charge (L.7 + L.23)	\$0.05781	\$0.06560	\$0.06022	\$0.05530	\$0.05677	\$0.06195	
26 Total Retail Rate - Residential Fixed Default Service Charge (L.8+L.24)							\$0.05978
27 Total Retail Rate - G2 and OL Variable Default Service Charge (L.15 + L.23)	\$0.05609	\$0.06425	\$0.06016	\$0.05444	\$0.05454	\$0.06131	
28 Total Retail Rate - G2 and OL Fixed Default Service Charge (L.16+L.24)							\$0.05860

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Unitil Energy Systems, Inc.

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CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:

	<u>Dec-15</u>	<u>Jan-16</u>	<u>Feb-16</u>	<u>Mar-16</u>	<u>Apr-16</u>	<u>May-16</u>	<u>Total</u>
<i>Power Supply Charge</i>							
<u>Residential Class</u>							
1 Reconciliation	(\$22,771)	(\$23,994)	(\$22,645)	(\$20,346)	(\$18,419)	(\$17,130)	(\$125,304)
2 Total Costs	\$3,480,619	\$4,594,771	\$4,285,670	\$3,015,924	\$2,088,170	\$1,620,290	\$19,085,444
3 Reconciliation plus Total Costs (L.1 + L.2)	\$3,457,848	\$4,570,777	\$4,263,024	\$2,995,578	\$2,069,751	\$1,603,160	\$18,960,140
4 kWh Purchases	<u>41,166,605</u>	<u>43,378,451</u>	<u>40,940,235</u>	<u>36,783,642</u>	<u>33,298,924</u>	<u>30,968,524</u>	<u>226,536,380</u>
5 Total, Before Losses (L.3 / L.4)	\$0.08400	\$0.10537	\$0.10413	\$0.08144	\$0.06216	\$0.05177	\$0.08370
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>
Total Retail Rate - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.08937	\$0.11211	\$0.11079	\$0.08665	\$0.06613	\$0.05508	
Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.08905
<u>G2 and OL Class</u>							
9 Reconciliation	(\$8,933)	(\$9,194)	(\$9,186)	(\$9,169)	(\$8,602)	(\$8,287)	(\$53,370)
10 Total Costs	\$1,367,153	\$1,743,727	\$1,713,255	\$1,337,392	\$952,131	\$763,851	\$7,877,509
11 Reconciliation plus Total Costs (L.9 + L.10)	\$1,358,220	\$1,734,533	\$1,704,069	\$1,328,223	\$943,529	\$755,564	\$7,824,139
12 kWh Purchases	<u>16,152,651</u>	<u>16,623,879</u>	<u>16,609,176</u>	<u>16,578,365</u>	<u>15,552,653</u>	<u>14,983,185</u>	<u>96,499,908</u>
13 Total, Before Losses (L.11 / L.12)	\$0.08409	\$0.10434	\$0.10260	\$0.08012	\$0.06067	\$0.05043	\$0.08108
14 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.08947	\$0.11102	\$0.10916	\$0.08525	\$0.06455	\$0.05365	
Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.08627

<i>Renewable Portfolio Standard (RPS) Charge</i>							
17 Reconciliation	(\$90,817)	(\$95,068)	(\$91,182)	(\$84,547)	(\$77,401)	(\$72,806)	(\$511,822)
18 Total Costs	<u>\$194,365</u>	<u>\$417,212</u>	<u>\$400,160</u>	<u>\$371,049</u>	<u>\$339,688</u>	<u>\$319,525</u>	<u>\$2,042,000</u>
19 Reconciliation plus Total Costs (L.17 + L.18)	\$103,548	\$322,144	\$308,978	\$286,502	\$262,287	\$246,719	\$1,530,178
20 kWh Purchases	<u>\$7,319,256</u>	<u>\$6,002,329</u>	<u>\$7,549,411</u>	<u>\$3,362,007</u>	<u>\$8,851,576</u>	<u>\$5,951,709</u>	<u>\$23,036,288</u>
21 Total, Before Losses (L.19 / L.20)	\$0.00181	\$0.00537	\$0.00537	\$0.00537	\$0.00537	\$0.00537	\$0.00474
22 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>
23 Total Retail Rate - Variable RPS Charge (L.21 * (1+L.22))	\$0.00192	\$0.00571	\$0.00571	\$0.00571	\$0.00571	\$0.00571	
24 Total Retail Rate - Fixed RPS Charge (L.21 * (1+L.22))							\$0.00504

<i>TOTAL DEFAULT SERVICE CHARGE</i>							
25 Total Retail Rate - Residential Variable Default Service Charge (L.7 + L.23)	\$0.09129	\$0.11782	\$0.11650	\$0.09236	\$0.07184	\$0.06079	
26 Total Retail Rate - Residential Fixed Default Service Charge (L.8+L.24)							\$0.09409
27 Total Retail Rate - G2 and OL Variable Default Service Charge (L.15 + L.23)	\$0.09139	\$0.11673	\$0.11487	\$0.09096	\$0.07026	\$0.05936	
28 Total Retail Rate - G2 and OL Fixed Default Service Charge (L.16+L.24)							\$0.09131

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Treasurer

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

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CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:

	<u>Jun-16</u>	<u>Jul-16</u>	<u>Aug-16</u>	<u>Sep-16</u>	<u>Oct-16</u>	<u>Nov-16</u>	<u>Total</u>
<i>Power Supply Charge</i>							
1 Reconciliation							(\$101,257)
2 Total Costs excl. wholesale supplier charge							<u>\$22,713</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							(\$78,544)
4 kWh Purchases							<u>23,093,855</u>
5 Total, Before Losses (L.3 / L.4)							(\$0.00340)
6 Losses							<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	(\$0.00356)	(\$0.00356)	(\$0.00356)	(\$0.00356)	(\$0.00356)	(\$0.00356)	(\$0.00356)
8a Wholesale Supplier Charge	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>	
8 Retail Rate - Wholesale Supplier Charge (L.8a * (1+L.8b))	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
9 Total Retail Rate - Power Supply Charge (L.7 + L.8)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
<i>Renewable Portfolio Standard (RPS) Charge</i>							
10 Reconciliation	\$1,893	\$2,075	\$2,110	\$2,015	\$1,865	\$1,788	\$11,744
11 Total Costs	<u>\$14,531</u>	<u>\$15,934</u>	<u>\$16,197</u>	<u>\$15,467</u>	<u>\$14,316</u>	<u>\$13,725</u>	<u>\$90,170</u>
12 Reconciliation plus Total Costs (L.10+ L.11)	\$16,424	\$18,009	\$18,306	\$17,482	\$16,181	\$15,512	\$101,915
13 kWh Purchases	<u>3,721,650</u>	<u>4,080,920</u>	<u>4,148,210</u>	<u>3,961,399</u>	<u>3,666,624</u>	<u>3,515,052</u>	23,093,855
14 Total, Before Losses (L.12 / L.13)	\$0.00441	\$0.00441	\$0.00441	\$0.00441	\$0.00441	\$0.00441	
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>	
16 Total Retail Rate - RPS Charge (L.14 * (1+L.15))	\$0.00462	\$0.00462	\$0.00462	\$0.00462	\$0.00462	\$0.00462	
<i>TOTAL DEFAULT SERVICE CHARGE</i>							
17 Total Retail Rate - Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

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

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~~Superseding Twenty-Ninth Page 75~~

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:

	<u>Dec-15</u>	<u>Jan-16</u>	<u>Feb-16</u>	<u>Mar-16</u>	<u>Apr-16</u>	<u>May-16</u>	<u>Total</u>
<i>Power Supply Charge</i>							
1 Reconciliation							(\$217,072)
2 Total Costs excl. wholesale supplier charge							<u>\$21,966</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							(\$195,105)
4 kWh Purchases							<u>20,996,111</u>
5 Total, Before Losses (L.3 / L.4)							(\$0.00929)
6 Losses							<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	(\$0.00972)	(\$0.00972)	(\$0.00972)	(\$0.00972)	(\$0.00972)	(\$0.00972)	(\$0.00972)
8a Wholesale Supplier Charge	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>	
8 Retail Rate - Wholesale Supplier Charge (L.8a * (1+L.8b))	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
9 Total Retail Rate - Power Supply Charge (L.7 + L.8)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
<i>Renewable Portfolio Standard (RPS) Charge</i>							
10 Reconciliation	(\$6,910)	(\$6,630)	(\$6,718)	(\$7,010)	(\$6,565)	(\$6,799)	(\$40,632)
11 Total Costs	<u>\$12,319</u>	<u>\$24,237</u>	<u>\$24,558</u>	<u>\$25,625</u>	<u>\$23,999</u>	<u>\$24,856</u>	<u>\$135,593</u>
12 Reconciliation plus Total Costs (L.10+ L.11)	\$5,409	\$17,607	\$17,840	\$18,615	\$17,434	\$18,057	\$94,961
13 kWh Purchases	<u>3,570,608</u>	<u>3,426,028</u>	<u>3,471,343</u>	<u>3,622,174</u>	<u>3,392,414</u>	<u>3,513,544</u>	<u>20,996,111</u>
14 Total, Before Losses (L.12 / L.13)	\$0.00154	\$0.00514	\$0.00514	\$0.00514	\$0.00514	\$0.00514	
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>	
16 Total Retail Rate - RPS Charge (L.14 * (1+L.15))	\$0.00158	\$0.00538	\$0.00538	\$0.00538	\$0.00538	\$0.00538	
<i>TOTAL DEFAULT SERVICE CHARGE</i>							
17 Total Retail Rate - Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

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

Thirty-Sixth Revised Page 6
Superseding Thirty-Fifth Revised Page 6

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

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

Tier	Percentage of Federal Poverty Guidelines	Discount (5)	Blocks	LI-EAP discount Delivery Only; Excludes Supply	LI-EAP discount Fixed Default Service Supply Only	LI-EAP discount Variable Default Service Supply Only					
				Jun 2016 - Nov 2016 (1)	Jun 2016 - Nov 2016 (2)	Jun-16 (3)	Jul-16 (3)	Aug-16 (3)	Sep-16 (3)	Oct-16 (3)	Nov-16 (3)
1 (4)	N/A	N/A									
2	151 - 200	9%	Customer Charge	(\$0.92)							
			First 250 kWh	(\$0.00549)	(\$0.00538)	(\$0.00520)	(\$0.00590)	(\$0.00542)	(\$0.00498)	(\$0.00511)	(\$0.00558)
			Next 500 kWh	(\$0.00594)	(\$0.00538)	(\$0.00520)	(\$0.00590)	(\$0.00542)	(\$0.00498)	(\$0.00511)	(\$0.00558)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
3	126 - 150	23%	Customer Charge	(\$2.36)							
			First 250 kWh	(\$0.01404)	(\$0.01375)	(\$0.01330)	(\$0.01509)	(\$0.01385)	(\$0.01272)	(\$0.01306)	(\$0.01425)
			Next 500 kWh	(\$0.01519)	(\$0.01375)	(\$0.01330)	(\$0.01509)	(\$0.01385)	(\$0.01272)	(\$0.01306)	(\$0.01425)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
4	101 - 125	37%	Customer Charge	(\$3.80)							
			First 250 kWh	(\$0.02258)	(\$0.02212)	(\$0.02139)	(\$0.02427)	(\$0.02228)	(\$0.02046)	(\$0.02100)	(\$0.02292)
			Next 500 kWh	(\$0.02443)	(\$0.02212)	(\$0.02139)	(\$0.02427)	(\$0.02228)	(\$0.02046)	(\$0.02100)	(\$0.02292)
			Excess 750 kWh	\$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	(\$0.03235)	(\$0.03168)	(\$0.03064)	(\$0.03477)	(\$0.03192)	(\$0.02931)	(\$0.03009)	(\$0.03283)
			Next 500 kWh	(\$0.03500)	(\$0.03168)	(\$0.03064)	(\$0.03477)	(\$0.03192)	(\$0.02931)	(\$0.03009)	(\$0.03283)
			Excess 750 kWh	\$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	(\$0.04700)	(\$0.04603)	(\$0.04451)	(\$0.05051)	(\$0.04637)	(\$0.04258)	(\$0.04371)	(\$0.04770)
			Next 500 kWh	(\$0.05085)	(\$0.04603)	(\$0.04451)	(\$0.05051)	(\$0.04637)	(\$0.04258)	(\$0.04371)	(\$0.04770)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000

(1) Discount calculated using total utility charges from Page 4 (excluding the Electricity Consumption Tax) multiplied by the appropriate discount. These figures exclude default service and are applicable to customers choosing a Competitive Supplier or self-supply. Customers taking default service from the Company would receive these discounts plus the appropriate discount applicable to default service supply.

(2) Discount calculated using Non-G1 class (Residential) Fixed Default Service Rate multiplied by the appropriate discount. These figures exclude delivery.

(3) Discount calculated using Non-G1 class (Residential) Variable Default Service Rate, for the applicable month, multiplied by the appropriate discount. These figures exclude delivery.

(4) Tier 1 was eliminated by Order No. 25,200 in DE 10-192 dated March 4, 2011.

(5) Discounts effective May 1, 2014 and in effect for 24 months in accordance with Order No. 25-643 in DE 14-078. UES received a waiver to implement these on May 1, 2014. Pursuant to Secretarial Letter dated March 15, 2016 in DE 14-078, current discount levels have been extended until June 30, 2016.

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Treasurer

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

Thirty-Fifth Revised Page 6
Superseding Thirty-Fourth Revised Page 6

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

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

Tier	Percentage of Federal Poverty Guidelines	Discount (5)	Blocks	LI-EAP discount Delivery Only; Excludes Supply	LI-EAP discount Fixed Default Service Supply Only	LI-EAP discount Variable Default Service Supply Only					
				Dec-2015 – May-2016 (1)	Dec-2015 – May-2016 (2)	Dec-15 (3)	Jan-16 (3)	Feb-16 (3)	Mar-16 (3)	Apr-16 (3)	May-16 (3)
1 (4)	N/A	N/A									
2	151 - 200	9%	Customer Charge	(\$0.92)							
			First 250 kWh	(\$0.00549)	(\$0.00847)	(\$0.00822)	(\$0.01060)	(\$0.01049)	(\$0.00831)	(\$0.00647)	(\$0.00547)
			Next 500 kWh	(\$0.00594)	(\$0.00847)	(\$0.00822)	(\$0.01060)	(\$0.01049)	(\$0.00831)	(\$0.00647)	(\$0.00547)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
3	126 - 150	23%	Customer Charge	(\$2.36)							
			First 250 kWh	(\$0.01404)	(\$0.02164)	(\$0.02100)	(\$0.02710)	(\$0.02680)	(\$0.02124)	(\$0.01652)	(\$0.01398)
			Next 500 kWh	(\$0.01519)	(\$0.02164)	(\$0.02100)	(\$0.02710)	(\$0.02680)	(\$0.02124)	(\$0.01652)	(\$0.01398)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
4	101 - 125	37%	Customer Charge	(\$3.80)							
			First 250 kWh	(\$0.02258)	(\$0.03481)	(\$0.03378)	(\$0.04359)	(\$0.04311)	(\$0.03417)	(\$0.02658)	(\$0.02249)
			Next 500 kWh	(\$0.02443)	(\$0.03481)	(\$0.03378)	(\$0.04359)	(\$0.04311)	(\$0.03417)	(\$0.02658)	(\$0.02249)
			Excess 750 kWh	\$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	(\$0.03235)	(\$0.04987)	(\$0.04838)	(\$0.06244)	(\$0.06175)	(\$0.04895)	(\$0.03808)	(\$0.03222)
			Next 500 kWh	(\$0.03500)	(\$0.04987)	(\$0.04838)	(\$0.06244)	(\$0.06175)	(\$0.04895)	(\$0.03808)	(\$0.03222)
			Excess 750 kWh	\$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	(\$0.04700)	(\$0.07245)	(\$0.07029)	(\$0.09072)	(\$0.08971)	(\$0.07112)	(\$0.05532)	(\$0.04681)
			Next 500 kWh	(\$0.05085)	(\$0.07245)	(\$0.07029)	(\$0.09072)	(\$0.08971)	(\$0.07112)	(\$0.05532)	(\$0.04681)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000

(1) Discount calculated using total utility charges from Page 4 (excluding the Electricity Consumption Tax) multiplied by the appropriate discount. These figures exclude default service and are applicable to customers choosing a Competitive Supplier or self-supply. Customers taking default service from the Company would receive these discounts plus the appropriate discount applicable to default service supply.

(2) Discount calculated using Non-G1 class (Residential) Fixed Default Service Rate multiplied by the appropriate discount. These figures exclude delivery.

(3) Discount calculated using Non-G1 class (Residential) Variable Default Service Rate, for the applicable month, multiplied by the appropriate discount. These figures exclude delivery.

(4) Tier 1 was eliminated by Order No. 25,200 in DE 10-192 dated March 4, 2011.

~~(5) Discounts effective May 1, 2014 and in effect for 24 months in accordance with Order No. 25-643 in DE 14-078. UES received a waiver to implement these on May 1, 2014.~~

Authorized by NHPUC Order No. ~~25,823~~ in Case No. DE ~~15-079~~, dated ~~October 9, 2015~~

Issued: ~~October 2, 2015~~
Effective: ~~December 1, 2015~~

Issued By: Mark H. Collin
Treasurer

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

Schedule LSM-2
Page 1 of 6

	<u>Jun-16</u> <u>Estimated</u>	<u>Jul-16</u> <u>Estimated</u>	<u>Aug-16</u> <u>Estimated</u>	<u>Sep-16</u> <u>Estimated</u>	<u>Oct-16</u> <u>Estimated</u>	<u>Nov-16</u> <u>Estimated</u>	<u>Total</u>
<u>Residential Class</u>							
1 Reconciliation (1)	\$104,328	\$128,139	\$151,730	\$121,768	\$98,341	\$106,962	\$711,268
2 Total Costs (Page 5)	<u>\$1,637,247</u>	<u>\$2,310,464</u>	<u>\$2,490,960</u>	<u>\$1,819,241</u>	<u>\$1,512,638</u>	<u>\$1,811,726</u>	<u>\$11,582,276</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$1,741,575	\$2,438,603	\$2,642,690	\$1,941,009	\$1,610,979	\$1,918,688	\$12,293,544
4 kWh Purchases	<u>33,312,001</u>	<u>40,914,823</u>	<u>48,447,343</u>	<u>38,880,510</u>	<u>31,400,422</u>	<u>34,152,917</u>	<u>227,108,015</u>
5 Total, Before Losses (L.3 / L.4)	\$0.05228	\$0.05960	\$0.05455	\$0.04992	\$0.05130	\$0.05618	\$0.05413
6 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
7 Total Retail Rate - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.05563	\$0.06342	\$0.05804	\$0.05312	\$0.05459	\$0.05977	
8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.05760
<u>G2 and OL Class</u>							
9 Reconciliation (1)	\$48,420	\$58,403	\$58,468	\$55,025	\$48,040	\$46,588	\$314,945
10 Total Costs (Page 5)	<u>\$734,855</u>	<u>\$1,029,194</u>	<u>\$958,587</u>	<u>\$807,719</u>	<u>\$706,746</u>	<u>\$779,909</u>	<u>\$5,017,009</u>
11 Reconciliation plus Total Costs (L.9 + L.10)	\$783,275	\$1,087,596	\$1,017,055	\$862,744	\$754,786	\$826,497	\$5,331,953
12 kWh Purchases	<u>15,457,982</u>	<u>18,644,781</u>	<u>18,665,591</u>	<u>17,566,517</u>	<u>15,336,523</u>	<u>14,873,121</u>	<u>100,544,514</u>
13 Total, Before Losses (L.11 / L.12)	\$0.05067	\$0.05833	\$0.05449	\$0.04911	\$0.04921	\$0.05557	\$0.05303
14 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
15 Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.05391	\$0.06207	\$0.05798	\$0.05226	\$0.05236	\$0.05913	
16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.05642

(1) Balance as of February 29, 2016 modified, as detailed below, to include the reconciliation of estimated costs and revenues for March, April and May 2016. Figure is then allocated between rate periods (June-November 2016 and December 2016-May 2017) and rate classes (Residential and G2/OL), and then to each month, June through November 2016, on equal per kWh basis.

a February 29, 2016 balance - Schedule LSM-2, Page 2		\$4,400,619
b less: Estimated remaining prior period reconciliation - Mar, Apr, May 2016:		
c Estimated costs - Mar, Apr, May 2016 as filed in DE 15-079		\$9,777,758
d Estimated revenue-Mar, Apr, May 2016		<u>\$12,146,675</u>
e line c - line d		(\$2,368,917)
f Reconciliation for June 1, 2016-May 31, 2017 (line a + line e)		\$2,031,702
	Non-G1 total	Reconciliation
g Rate period: June-November 2016	<u>kWh purchases</u>	<u>per period</u>
h Rate period: December 2016-May 2017	327,652,529	\$1,026,213
i Total	<u>321,026,081</u>	<u>\$1,005,489</u>
	648,678,611	\$2,031,702
	Jun-Nov 2016	Jun-Nov 2016
j Residential class	<u>kWh purchases</u>	<u>by class</u>
k G2 and OL class	227,108,015	\$711,268
l Total	<u>100,544,514</u>	<u>\$314,945</u>
	327,652,529	\$1,026,213

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

Schedule LSM-2
Page 2 of 6

	(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)
Mar-15	\$8,154,522	\$6,893,094	\$8,421,278	\$6,626,338	\$7,390,430	3.25%	31	\$20,400	\$6,646,738
Apr-15	\$6,646,738	\$3,419,779	\$6,191,236	\$3,875,282	\$5,261,010	3.25%	30	\$14,053	\$3,889,335
May-15	\$3,889,335	\$3,026,411	\$5,507,250	\$1,408,496	\$2,648,916	3.25%	31	\$7,424 (1)	\$1,415,921
Jun-15	\$1,415,921	\$3,066,711	\$3,360,531	\$1,122,100	\$1,269,010	3.25%	30	\$3,390	\$1,125,490
Jul-15	\$1,125,490	\$4,452,703	\$3,919,140	\$1,659,053	\$1,392,272	3.25%	31	\$3,843	\$1,662,896
Aug-15	\$1,662,896	\$3,349,889	\$4,031,863	\$980,923	\$1,321,910	3.25%	31	\$3,649	\$984,572
Sep-15	\$984,572	\$3,291,751	\$3,375,166	\$901,156	\$942,864	3.25%	30	\$2,519	\$903,675
Oct-15	\$903,675	\$2,511,543	\$2,735,174	\$680,044	\$791,859	3.25%	31	\$2,186	\$682,229
Nov-15	\$682,229	\$3,797,877	\$2,824,160	\$1,655,946	\$1,169,088	3.25%	30	\$3,123	\$1,659,069
Dec-15	\$1,659,069	\$4,553,355	\$4,048,215	\$2,164,210	\$1,911,639	3.25%	31	\$5,277	\$2,169,486
Jan-16	\$2,169,486	\$6,107,139	\$5,083,158	\$3,193,467	\$2,681,477	3.25%	31	\$7,381	\$3,200,849
Feb-16	\$3,200,849	<u>\$5,342,374</u>	<u>\$4,152,379</u>	\$4,390,844	\$3,795,847	3.25%	29	<u>\$9,775</u>	\$4,400,619
Total		\$49,812,627	\$53,649,549					\$83,019	

(1) Includes \$113 to adjust interest due to change in method of recording NHPUC Annual Assessment, effective July 2014.

Calculation of Working Capital													
Supplier Charges and GIS Support Payments													
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
Total Non-G1 Class DS Supplier Charges	GIS Support Payments	Number of Days of Lag / 365 (1)	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	Default Service Portion of the annual PUC Assessment	DSC Adjustment per DE 11-105 (2)	Total Costs (sum a + b + f + g + h + i + j + k + l)	
Mar-15	\$6,824,896	\$598	2.05%	\$139,876	3.25%	\$4,546	\$19,457	\$2,303	(\$21)	\$0	\$0	\$41,314	\$6,893,094
Apr-15	\$3,343,595	\$504	2.05%	\$68,531	3.25%	\$2,227	\$29,836	\$2,303	\$0	\$0	\$0	\$41,314	\$3,419,779
May-15	\$2,919,774	\$514	2.05%	\$59,846	3.25%	\$1,945	\$52,176	\$2,303	\$0	\$0	\$8,384 (3)	\$41,314	\$3,026,411
Jun-15	\$2,942,298	\$386	6.50%	\$191,154	3.25%	\$6,212	\$73,291	\$2,303	\$131	\$0	\$774	\$41,314	\$3,066,711
Jul-15	\$4,282,948	\$416	6.50%	\$278,243	3.25%	\$9,043	\$115,900	\$2,303	\$0	\$0	\$777	\$41,314	\$4,452,703
Aug-15	\$3,252,607	\$939	6.50%	\$211,347	3.25%	\$6,869	\$44,413	\$2,303	\$663	\$0	\$780	\$41,314	\$3,349,889
Sep-15	\$3,177,835	\$514	6.50%	\$206,462	3.25%	\$6,710	\$61,851	\$2,303	\$445	\$0	\$778	\$41,314	\$3,291,751
Oct-15	\$2,397,039	\$523	6.50%	\$155,743	3.25%	\$5,062	\$64,400	\$2,303	\$133	\$0	\$769	\$41,314	\$2,511,543
Nov-15	\$3,698,893	\$501	6.50%	\$240,309	3.25%	\$7,810	\$46,278	\$2,303	\$0	\$0	\$778	\$41,314	\$3,797,877
Dec-15	\$4,487,228	\$399	6.50%	\$291,511	3.37%	\$9,824	\$52,194	\$2,464	\$464	\$0	\$782	\$0	\$4,553,355
Jan-16	\$6,051,956	\$400	6.50%	\$393,154	3.50%	\$13,760	\$37,770	\$2,464	\$0	\$0	\$789	\$0	\$6,107,139
Feb-16	<u>\$5,301,515</u>	<u>\$518</u>	6.50%	<u>\$344,414</u>	3.50%	<u>\$12,054</u>	<u>\$25,032</u>	<u>\$2,464</u>	<u>\$0</u>	<u>\$791</u>	<u>\$0</u>	<u>\$5,342,374</u>	
Total	\$48,680,584	\$6,210				\$86,063	\$622,599	\$28,123	\$1,815	\$0	\$15,402	\$371,830	\$49,812,627

(1) For the months Mar-May 2015, number of days lag equals 7.48. Calculated using revenue lag of 49.97 days less cost lead of 42.49 days. Revenue lag per Schedule KG-1, Page 4 of 23 and cost lead per Schedule KG-1, Page 22 of 23, DE 14-061 filed April 4, 2014.

For the months Jun 2015-Feb 2016, number of days lag equals 23.71. Calculated using revenue lag of 55.15 days less cost lead of 31.44 days. Revenue lag per Schedule BC-1, Page 4 of 23 and cost lead per Schedule BC-1, Page 22 of 23, DE 15-079 filed April 3, 2015.

(2) Details provided on Schedule LSM-2, Page 6.

(3) Represents July 2014-May 2015 Non-G1 portion of the annual NHPUC assessment allocated to Default Service (total for year for Non-G1 and G1 to Default Service equals \$10,000).

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

Schedule LSM-2
Page 4 of 6

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Total Residential Class Billed Default Service kWh (1)	Unbilled Factor (2)	Residential Class Unbilled kWh (a * b)	Effective Fixed Power Supply Charge	Residential Class Unbilled Power Supply Charge Revenue (c * d)	Total G2/OL Class Billed Default Service kWh (1)	Unbilled Factor (2)	G2/OL Class Unbilled kWh (f * g)	Effective Fixed Power Supply Charge	G2/OL Class Unbilled Power Supply Charge Revenue (h * i)	Reversal of prior month unbilled	Total Billed Non-G1 Class Power Supply Charge Revenue (1)	Total Revenue (e + j + k + l)
Mar-15	41,665,612	39.53%	16,471,982	\$0.15129	\$2,492,046	18,395,534	39.53%	7,272,446	\$0.14850	\$1,079,958	(\$4,269,912)	\$9,119,186	\$8,421,278
Apr-15	30,586,838	47.30%	14,467,730	\$0.15129	\$2,188,823	14,243,979	47.30%	6,737,474	\$0.14850	\$1,000,515	(\$3,572,004)	\$6,573,902	\$6,191,236
May-15	25,791,523	50.92%	13,131,900	\$0.15129	\$1,986,725	13,040,556	50.92%	6,639,673	\$0.14850	\$985,991	(\$3,189,338)	\$5,723,871	\$5,507,250
Jun-15	32,194,244	40.83%	13,143,319	\$0.06703	\$880,997	15,200,336	40.83%	6,205,546	\$0.06775	\$420,426	(\$2,972,717)	\$5,031,825	\$3,360,531
Jul-15	35,304,328	51.73%	18,262,947	\$0.06703	\$1,224,165	15,842,687	51.73%	8,195,430	\$0.06775	\$555,240	(\$1,301,422)	\$3,441,157	\$3,919,140
Aug-15	41,060,056	47.06%	19,322,137	\$0.06703	\$1,295,163	17,706,171	47.06%	8,332,211	\$0.06775	\$564,507	(\$1,779,406)	\$3,951,599	\$4,031,863
Sep-15	39,552,948	38.32%	15,155,326	\$0.06703	\$1,015,861	16,856,992	38.32%	6,459,018	\$0.06775	\$437,598	(\$1,859,670)	\$3,781,376	\$3,375,166
Oct-15	28,104,638	51.29%	14,414,121	\$0.06703	\$966,179	13,168,980	51.29%	6,754,020	\$0.06775	\$457,585	(\$1,453,460)	\$2,764,871	\$2,735,174
Nov-15	27,601,380	57.81%	15,956,451	\$0.06703	\$1,069,561	12,312,764	57.81%	7,118,051	\$0.06775	\$482,248	(\$1,423,763)	\$2,696,115	\$2,824,160
Dec-15	32,658,292	50.07%	16,353,247	\$0.08905	\$1,456,257	13,296,530	50.07%	6,658,078	\$0.08627	\$574,392	(\$1,551,809)	\$3,569,375	\$4,048,215
Jan-16	38,477,441	51.38%	19,770,281	\$0.08905	\$1,760,543	14,506,685	51.38%	7,453,750	\$0.08627	\$643,035	(\$2,030,649)	\$4,710,229	\$5,083,158
Feb-16	<u>36,845,695</u>	42.10%	15,510,845	\$0.08905	<u>\$1,381,241</u>	<u>14,943,086</u>	42.10%	6,290,556	\$0.08627	<u>\$542,686</u>	<u>(\$2,403,579)</u>	<u>\$4,632,030</u>	<u>\$4,152,379</u>
Total	409,842,993				\$17,717,561	179,514,302				\$7,744,183	(\$27,807,729)	\$55,995,534	\$53,649,549

(1) Per billing system

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

	Non-G1 Class Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Mar-15	81,790,280	32,334,771	39.53%
Apr-15	63,937,600	30,242,810	47.30%
May-15	58,185,501	29,625,477	50.92%
Jun-15	70,393,511	28,738,193	40.83%
Jul-15	75,029,140	38,812,613	51.73%
Aug-15	84,596,197	39,809,475	47.06%
Sep-15	80,986,606	31,031,275	38.32%
Oct-15	60,950,005	31,259,635	51.29%
Nov-15	58,634,204	33,896,631	57.81%
Dec-15	66,220,512	33,159,126	50.07%
Jan-16	75,595,953	38,842,323	51.38%
Feb-16	74,359,798	31,303,069	42.10%

Redacted

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

Schedule LSM-2
Page 5 of 6

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 (2)	Working Capital Requirement ((a+b+c)*d)	Prime Rate	Supply Related Working Capital (e * f)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Non-G1 Class (Residential) DS Supplier Charges (col. a)	Non-G1 Class (G2 and OL) DS Supplier Charges (col. b)	Total Remaining Costs (sum col. c + g + h + i + j + k + l)	Total All Costs (sum col. m + n + o)
Jun-16		\$516	7.24%		3.50%			\$2,464	\$0	\$0	\$778				\$2,372,101
Jul-16		\$625	7.24%		3.50%			\$2,464	\$0	\$0	\$778				\$3,339,657
Aug-16		\$632	7.24%		3.50%			\$2,464	\$0	\$0	\$778				\$3,449,547
Sep-16		\$503	7.24%		3.50%			\$2,464	\$0	\$0	\$778				\$2,626,960
Oct-16		\$461	7.24%		3.50%			\$2,464	\$0	\$0	\$778				\$2,219,384
Nov-16		\$482	7.24%		3.50%			\$2,464	\$0	\$0	\$778				\$2,591,635
Total		\$3,220						\$14,783	\$0	\$0	\$4,666				\$16,599,285

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	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)
Jun-16		\$1,637,247			\$734,855
Jul-16		\$2,310,464			\$1,029,194
Aug-16		\$2,490,960			\$958,587
Sep-16		\$1,819,241			\$807,719
Oct-16		\$1,512,638			\$706,746
Nov-16		\$1,811,726			\$779,909
Total		\$11,582,276			\$5,017,009

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

(2) Number of days lag equals 26.41. Calculated using revenue lag of 62.25 days less cost lead of 35.84 days. Revenue lag per Schedule DN-1, Page 4 of 23 and cost lead per Schedule DN-1, Page 22 of 23, DE 16-250 filed April 1, 2016.

(3) Remaining Costs (column o) allocated between the Residential Class and the G2 and Outdoor Lighting Class based on estimated monthly kWh purchases, as shown below:

	Estimated kWh			Residential Class kWh Purchases / Total Non-G1 Class kWh Purchases	G2 and OL Class kWh Purchases / Total Non-G1 Class kWh Purchases
	Purchases - Residential Class	Estimated kWh Purchases - G2 and OL Class	Total Non-G1 Class kWh Purchases	Total Non-G1 Class kWh Purchases	Total Non-G1 Class kWh Purchases
Jun-16	33,312,001	15,457,982	48,769,983	68.3%	31.7%
Jul-16	40,914,823	18,644,781	59,559,604	68.7%	31.3%
Aug-16	48,447,343	18,665,591	67,112,934	72.2%	27.8%
Sep-16	38,880,510	17,566,517	56,447,027	68.9%	31.1%
Oct-16	31,400,422	15,336,523	46,736,945	67.2%	32.8%
Nov-16	<u>34,152,917</u>	<u>14,873,121</u>	<u>49,026,037</u>	69.7%	30.3%
Total	227,108,015	100,544,514	327,652,529		

		(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	Actual	\$1,075,774	\$41,314	\$1,034,459	\$1,055,116	3.25%	30	\$2,818	\$1,037,278
Oct-13	Actual	\$1,037,278	\$41,314	\$995,963	\$1,016,620	3.25%	31	\$2,806	\$998,769
Nov-13	Actual	\$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	Actual	\$960,068	\$41,314	\$918,753	\$939,411	3.25%	31	\$2,593	\$921,346
Jan-14	Actual	\$921,346	\$41,314	\$880,032	\$900,689	3.25%	31	\$2,486	\$882,518
Feb-14	Actual	\$882,518	\$41,314	\$841,204	\$861,861	3.25%	28	\$2,149	\$843,352
Mar-14	Actual	\$843,352	\$41,314	\$802,038	\$822,695	3.25%	31	\$2,271	\$804,309
Apr-14	Actual	\$804,309	\$41,314	\$762,994	\$783,652	3.25%	30	\$2,093	\$765,088
May-14	Actual	\$765,088	\$41,314	\$723,773	\$744,431	3.25%	31	\$2,055	\$725,828
Jun-14	Actual	\$725,828	\$41,314	\$684,514	\$705,171	3.25%	30	\$1,884	\$686,397
Jul-14	Actual	\$686,397	\$41,314	\$645,083	\$665,740	3.25%	31	\$1,838	\$646,921
Aug-14	Actual	\$646,921	\$41,314	\$605,606	\$626,264	3.25%	31	\$1,729	\$607,335
Sep-14	Actual	\$607,335	\$41,314	\$566,021	\$586,678	3.25%	30	\$1,567	\$567,588
Oct-14	Actual	\$567,588	\$41,314	\$526,273	\$546,930	3.25%	31	\$1,510	\$527,783
Nov-14	Actual	\$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	Actual	\$487,823	\$41,314	\$446,509	\$467,166	3.25%	31	\$1,290	\$447,798
Jan-15	Actual	\$447,798	\$41,314	\$406,484	\$427,141	3.25%	31	\$1,179	\$407,663
Feb-15	Actual	\$407,663	\$41,314	\$366,349	\$387,006	3.25%	28	\$965	\$367,313
Mar-15	Actual	\$367,313	\$41,314	\$325,999	\$346,656	3.25%	31	\$957	\$326,956
Apr-15	Actual	\$326,956	\$41,314	\$285,641	\$306,299	3.25%	30	\$818	\$286,460
May-15	Actual	\$286,460	\$41,314	\$245,145	\$265,802	3.25%	31	\$734	\$245,879
Jun-15	Actual	\$245,879	\$41,314	\$204,564	\$225,222	3.25%	30	\$602	\$205,166
Jul-15	Actual	\$205,166	\$41,314	\$163,852	\$184,509	3.25%	31	\$509	\$164,361
Aug-15	Actual	\$164,361	\$41,314	\$123,047	\$143,704	3.25%	31	\$397	\$123,443
Sep-15	Actual	\$123,443	\$41,314	\$82,129	\$102,786	3.25%	30	\$275	\$82,403
Oct-15	Actual	\$82,403	\$41,314	\$41,089	\$61,746	3.25%	31	\$170	\$41,259
Nov-15	Actual	\$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

Schedule LSM-3
Page 1 of 5

	<u>Jun-16</u> <u>Estimated</u>	<u>Jul-16</u> <u>Estimated</u>	<u>Aug-16</u> <u>Estimated</u>	<u>Sep-16</u> <u>Estimated</u>	<u>Oct-16</u> <u>Estimated</u>	<u>Nov-16</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$87,444)	(\$106,790)	(\$120,333)	(\$101,209)	(\$83,799)	(\$87,903)	(\$587,478)
2 Total Costs (Page 5)	\$187,484	\$228,962	\$257,993	\$216,996	\$179,670	\$188,467	\$1,259,573
3 Reconciliation plus Total Costs (L.1 + L.2)	\$100,040	\$122,172	\$137,660	\$115,787	\$95,871	\$100,564	\$672,095
4 kWh Purchases	<u>48,769,983</u>	<u>59,559,604</u>	<u>67,112,934</u>	<u>56,447,027</u>	<u>46,736,945</u>	<u>49,026,037</u>	<u>327,652,529</u>
5 Total, Before Losses (L.3 / L.4)	\$0.00205	\$0.00205	\$0.00205	\$0.00205	\$0.00205	\$0.00205	\$0.00205
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))	\$0.00218	\$0.00218	\$0.00218	\$0.00218	\$0.00218	\$0.00218	
8 Total Retail Rate - Fixed RPS Charge (L.5 * (1+L.6))							\$0.00218

(1) Balance as of February 29, 2016 modified, as detailed below, to reflect that current rates (through May 31, 2016) include a credit for the overcollection as of February 28, 2015 and to reflect accruals for RPS. Figure is then allocated between rate periods (June-November 2016 and December 2016-May 2017) and then to each month, June through November 2016, on equal per kWh basis.

a	February 29, 2016 actual balance - Schedule LSM-3, Page 2	(\$3,676,431)
b	less: Estimated remaining prior period reconciliation - Mar, Apr, May 2016:	
c	Estimated kWh Sales Mar-May 2016	139,253,094
d	Amount of reconciliation in current RPS Charge	<u>(\$0.00169)</u>
e	Estimated amount of reconciliation - Mar-May 2016	(\$235,338)
f	plus: Non-G1 Class RPS amounts included in rate filings, Mar 2015-Feb 2016	\$3,387,745
g	less: Non-G1 Class RPS amounts, CY 2015 requirement, purchased	<u>\$1,109,744</u>
h	Net Non-G1 Class RPS amounts included in rate filings, Mar 2015-Feb 2016	\$2,278,001
i	Total reconciliation for June 1, 2016-May 31, 2017 (line a - line e + line h)	(\$1,163,093)

	Non-G1 total kWh purchases	% per period	Reconciliation per period
j Rate period: June-November 2016	327,652,529	50.51%	(\$587,478)
k Rate period: December 2016-May 2017	<u>321,026,081</u>	49.49%	<u>(\$575,615)</u>
l Total	648,678,611		(\$1,163,093)

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)
Mar-15	(\$4,701,524)	\$945	\$231,248	(\$4,931,826)	(\$4,816,675)	3.25%	31	(\$13,295)	(\$4,945,122)
Apr-15	(\$4,945,122)	\$391,379	\$176,386	(\$4,730,129)	(\$4,837,626)	3.25%	30	(\$12,922)	(\$4,743,052)
May-15	(\$4,743,052)	\$111,512	\$155,860	(\$4,787,399)	(\$4,765,226)	3.25%	31	(\$13,153)	(\$4,800,553)
Jun-15	(\$4,800,553)	\$1,594,540	\$109,210	(\$3,315,223)	(\$4,057,888)	3.25%	30	(\$10,840)	(\$3,326,062)
Jul-15	(\$3,326,062)	\$139,980	\$126,983	(\$3,313,065)	(\$3,319,563)	3.25%	31	(\$9,163)	(\$3,322,227)
Aug-15	(\$3,322,227)	\$8,598	\$130,718	(\$3,444,347)	(\$3,383,287)	3.25%	31	(\$9,339)	(\$3,453,686)
Sep-15	(\$3,453,686)	\$0	\$109,804	(\$3,563,490)	(\$3,508,588)	3.25%	30	(\$9,372)	(\$3,572,862)
Oct-15	(\$3,572,862)	\$48,027	\$88,967	(\$3,613,803)	(\$3,593,333)	3.25%	31	(\$9,919)	(\$3,623,721)
Nov-15	(\$3,623,721)	\$850,997	\$91,217	(\$2,863,942)	(\$3,243,832)	3.25%	30	(\$8,665)	(\$2,872,607)
Dec-15	(\$2,872,607)	\$0	\$225,266	(\$3,097,873)	(\$2,985,240)	3.25%	31	(\$8,240)	(\$3,106,113)
Jan-16	(\$3,106,113)	(\$42,850)	\$285,378	(\$3,434,341)	(\$3,270,227)	3.25%	31	(\$10,154)(1)	(\$3,444,494)
Feb-16	(\$3,444,494)	<u>\$12,706</u>	<u>\$235,486</u>	(\$3,667,274)	(\$3,555,884)	3.25%	29	<u>(\$9,157)</u>	(\$3,676,431)
Total		\$3,115,833	\$1,966,522					(\$124,219)	

(1) Includes adjustment of (\$1,151) to correct interest due to RECs reclass.

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

Schedule LSM-3
Page 3 of 5

	(a)	<i>Calculation of Working Capital</i>				(f)
		(b)	(c)	(d)	(e)	
	Renewable Energy Credits	Number of Days of Lag / 365 (1)	Working Capital Requirement (a*b)	Prime Rate	Supply Related Working Capital (c * d)	Total Costs (sum a + e)
Mar-15	\$973	(86.89%)	(\$845)	3.25%	(\$27)	\$945
Apr-15	\$402,752	(86.89%)	(\$349,953)	3.25%	(\$11,373)	\$391,379
May-15	\$114,752	(86.89%)	(\$99,709)	3.25%	(\$3,241)	\$111,512
Jun-15	\$1,641,277	(87.62%)	(\$1,438,074)	3.25%	(\$46,737)	\$1,594,540
Jul-15	\$144,083	(87.62%)	(\$126,244)	3.25%	(\$4,103)	\$139,980
Aug-15	\$8,850	(87.62%)	(\$7,754)	3.25%	(\$252)	\$8,598
Sep-15	\$0	(87.62%)	\$0	3.25%	\$0	\$0
Oct-15	\$49,434	(87.62%)	(\$43,314)	3.25%	(\$1,408)	\$48,027
Nov-15	\$875,940	(87.62%)	(\$767,492)	3.25%	(\$24,943)	\$850,997
Dec-15	\$0	(87.62%)	\$0	3.37%	\$0	\$0
Jan-16	(\$44,062)(2)	(87.62%)	\$38,607	3.50%	\$1,212 (3)	(\$42,850)
Feb-16	<u>\$13,108</u>	(87.62%)	(\$11,485)	3.50%	<u>(\$402)</u>	<u>\$12,706</u>
Total	\$3,207,108				(\$91,275)	\$3,115,833

(1) For the months Mar 2015-May 2015, number of days lage equals (317.15). Calculated using revenue lag of 49.97 days less cost lead of 367.12 days. Revenue lag per Schedule KG-1, Page 4 of 23 and cost lead per Schedule KG-1, Page 22 of 23, DE 14-061 filed April 4, 2014.

For the months June 2015-February 2016, number of days lag equals (319.81). Calculated using revenue lag of 55.15 days less cost lead of 374.96 days. Revenue lag per Schedule BC-1, Page 4 of 23 and cost lead per Schedule BC-1, Page 22 of 23, DE 15-079 filed April 3, 2015.

(2) Includes (\$62,390.61) to adjust Non-G1 renewable energy credits that should have been allocated to G1.

(3) Includes (\$139.57) to correct working capital for RECs reclass (see note 2).

Unitil Energy Systems, Inc.
Non-G1 Class Default Service Renewable Portfolio Standard Charge Revenue

Schedule LSM-3
Page 4 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Total Non-G1 Class Billed Default Service kWh (1)	Unbilled Factor (2)	Non-G1 Class Unbilled kWh (a * b)	Effective Fixed RPS Charge	Non-G1 Class Unbilled RPS Charge Revenue (c * d)	Reversal of prior month unbilled	Total Billed Non- G1 Class RPS Charge Revenue (1)	Total Revenue (e + f + g)
Mar-15	60,061,145	39.53%	23,744,428	\$0.00415	\$98,539	(\$117,760)	\$250,468	\$231,248
Apr-15	44,830,817	47.30%	21,205,204	\$0.00415	\$88,002	(\$98,539)	\$186,924	\$176,386
May-15	38,832,079	50.92%	19,771,573	\$0.00415	\$82,052	(\$88,002)	\$161,809	\$155,860
Jun-15	47,394,581	40.83%	19,348,866	\$0.00218	\$42,181	(\$82,052)	\$149,081	\$109,210
Jul-15	51,147,015	51.73%	26,458,378	\$0.00218	\$57,679	(\$42,181)	\$111,484	\$126,983
Aug-15	58,766,227	47.06%	27,654,348	\$0.00218	\$60,286	(\$57,679)	\$128,110	\$130,718
Sep-15	56,409,940	38.32%	21,614,344	\$0.00218	\$47,119	(\$60,286)	\$122,971	\$109,804
Oct-15	41,273,619	51.29%	21,168,140	\$0.00218	\$46,147	(\$47,119)	\$89,940	\$88,967
Nov-15	39,914,144	57.81%	23,074,501	\$0.00218	\$50,302	(\$46,147)	\$87,062	\$91,217
Dec-15	45,954,821	50.07%	23,011,325	\$0.00504	\$115,977	(\$50,302)	\$159,591	\$225,266
Jan-16	52,984,126	51.38%	27,224,031	\$0.00504	\$137,209	(\$115,977)	\$264,146	\$285,378
Feb-16	<u>51,788,781</u>	42.10%	21,801,401	\$0.00504	<u>\$109,879</u>	<u>(\$137,209)</u>	<u>\$262,816</u>	<u>\$235,485.95</u>
Total	589,357,296				\$935,373	(\$943,253)	\$1,974,402	\$1,966,522

(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
Mar-15	81,790,280	32,334,771	39.53%
Apr-15	63,937,600	30,242,810	47.30%
May-15	58,185,501	29,625,477	50.92%
Jun-15	70,393,511	28,738,193	40.83%
Jul-15	75,029,140	38,812,613	51.73%
Aug-15	84,596,197	39,809,475	47.06%
Sep-15	80,986,606	31,031,275	38.32%
Oct-15	60,950,005	31,259,635	51.29%
Nov-15	58,634,204	33,896,631	57.81%
Dec-15	66,220,512	33,159,126	50.07%
Jan-16	75,595,953	38,842,323	51.38%
Feb-16	74,359,798	31,303,069	42.10%

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

Schedule LSM-3
Page 5 of 5

	(a) Renewable Energy Credits (1)	<i>Calculation of Working Capital</i>				(f) Total Costs (sum a + e)
		(b) Number of Days of Lag / 365 (2)	(c) Working Capital Requirement (a*b)	(d) Prime Rate	(e) Supply Related Working Capital (c * d)	
Jun-16	\$192,244	(70.73%)	(\$135,982)	3.50%	(\$4,759)	\$187,484
Jul-16	\$234,775	(70.73%)	(\$166,066)	3.50%	(\$5,812)	\$228,962
Aug-16	\$264,542	(70.73%)	(\$187,122)	3.50%	(\$6,549)	\$257,993
Sep-16	\$222,505	(70.73%)	(\$157,387)	3.50%	(\$5,509)	\$216,996
Oct-16	\$184,231	(70.73%)	(\$130,315)	3.50%	(\$4,561)	\$179,670
Nov-16	<u>\$193,251</u>	(70.73%)	<u>(\$136,695)</u>	3.50%	<u>(\$4,784)</u>	<u>\$188,467</u>
Total	\$1,291,548		(\$913,567)		(\$31,975)	\$1,259,573

(1) Schedule LSG-4.

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

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

	Total Jun16-Nov16	
1 Reconciliation (1)	(\$101,257)	
2 Total Costs excl. wholesale supplier charge (Page 5)	<u>\$22,713</u>	
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)	(\$78,544)	
4 kWh Purchases	<u>23,093,855</u>	
5 Total, Before Losses (L.3 / L.4)	(\$0.00340)	
6 Losses	<u>4.591%</u>	
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	(\$0.00356)	
 (1) Balance as of February 29, 2016 modified, as detailed below, to reflect that current rates (through May 31, 2016) include a credit for the overcollection as of February 28, 2015 and to incorporate the difference between the estimated supplier cost and revenue in March 2016. Figure is then allocated between rate periods (June-November 2016 and December 2016-May 2017) and then to each month, June through November 2016, on equal per kWh basis.		
a February 29, 2016 actual balance - Schedule LSM-4, Page 2		(\$338,784)
b less: Estimated remaining February 2015 reconciliation - Mar, Apr, May 2016:		
c Estimated kWh Sales March-May 2016		10,086,188
d Amount of reconciliation in current rate		<u>(\$0.01081)</u>
e Estimated amount of reconciliation to be credited March-May 2016		(\$109,032)
f less: Estimated overcollection due to difference between the estimated supplier cost and revenue in March 2016		(\$36,228)
g Total reconciliation for June 1, 2016-May 31, 2017 (line a - line e + line f)		(\$193,525)
h kWh purchases forecast June-November 2016	23,093,855	52.32%
i kWh purchases forecast December 2016-May 2017	<u>21,043,727</u>	47.68%
j Total	44,137,582	
k Reconciliation amount for June-November 2016	(line g * line h%)	(\$101,257)
l Reconciliation amount for December 2016-May 2017	(line g * line i%)	<u>(\$92,268)</u>
m Total	(line k + line l)	(\$193,525)

(2) The total G1 Power Supply Charge will equal the sum of Line 7 plus a wholesale supplier charge which shall be determined at the end of each month. The wholesale supply charges will be determined as the sum of the average ISO-New England real time hourly locational marginal prices for the New Hampshire load zone, weighted by the wholesale hourly kWh volumes of the Company's G1 Default Service customers, and charges for capacity, ancillary services, and other supplier costs established through a competitive bidding process.

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 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)
Mar-15	(\$310,722)	\$276,095	\$435,284	(\$469,910)	(\$390,316)	3.25%	31	(\$1,077)	(\$470,988)
Apr-15	(\$470,988)	\$151,101	\$322,325	(\$642,212)	(\$556,600)	3.25%	30	(\$1,487)	(\$643,699)
May-15	(\$643,699)	\$165,620	\$163,230	(\$641,309)	(\$642,504)	3.25%	31	(\$1,761)(1)	(\$643,070)
Jun-15	(\$643,070)	\$190,479	\$146,434	(\$599,026)	(\$621,048)	3.25%	30	(\$1,659)	(\$600,685)
Jul-15	(\$600,685)	\$23,641	\$173,784	(\$750,828)	(\$675,756)	3.25%	31	(\$1,865)	(\$752,693)
Aug-15	(\$752,693)	\$696,950	\$199,989	(\$255,732)	(\$504,213)	3.25%	31	(\$1,392)	(\$257,124)
Sep-15	(\$257,124)	\$14,603	\$223,755	(\$466,276)	(\$361,700)	3.25%	30	(\$966)	(\$467,243)
Oct-15	(\$467,243)	\$194,551	\$166,831	(\$439,523)	(\$453,383)	3.25%	31	(\$1,251)	(\$440,774)
Nov-15	(\$440,774)	\$173,545	\$139,021	(\$406,251)	(\$423,513)	3.25%	30	(\$1,131)	(\$407,383)
Dec-15	(\$407,383)	\$120,411	\$117,418	(\$404,390)	(\$405,886)	3.25%	31	(\$1,120)	(\$405,510)
Jan-16	(\$405,510)	\$86,714	\$90,164	(\$408,960)	(\$407,235)	3.25%	31	(\$1,121)	(\$410,081)
Feb-16	(\$410,081)	\$194,970	\$122,711	(\$337,821)	(\$373,951)	3.25%	29	<u>(\$963)</u>	(\$338,784)
Total								(\$15,795)	

(1) Includes \$12 to adjust interest due to change in method of recording NHPUC Annual Assessment, effective July 2014.

Redacted

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

Schedule LSM-4
Page 3 of 5

<div> <div>Calculation of Working Capital</div> <div>Supplier Charges and GIS Support Payments</div> </div>											
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Total G1 Class DS Supplier Charges	GIS Support Payments	Number of Days of Lag / 365 (1)	Working Capital Requirement	Prime Rate	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total Costs (sum a + b + f + g + h + i + j + k)
Mar-15		(1.38%)		3.25%			\$3,498	(\$1)	\$0	\$0	\$276,095
Apr-15	\$36	(1.38%)		3.25%			\$3,498	\$0	\$0	\$0	\$151,101
May-15	\$42	(1.38%)		3.25%			\$3,498	\$0	\$0	\$782	\$165,620
Jun-15	\$30	(2.53%)		3.25%			\$3,498	\$10	\$0	\$59	\$190,479
Jul-15	\$30	(2.53%)		3.25%			\$3,498	\$0	\$0	\$56	\$23,641
Aug-15	\$64	(2.53%)		3.25%			\$3,498	\$45	\$0	\$53	\$696,950
Sep-15	\$36	(2.53%)		3.25%			\$3,498	\$32	\$0	\$55	\$14,603
Oct-15	\$44	(2.53%)		3.25%			\$3,498	\$11	\$0	\$65	\$194,551
Nov-15	\$36	(2.53%)		3.25%			\$3,498	\$0	\$0	\$56	\$173,545
Dec-15	\$26	(2.53%)		3.37%			\$3,772	\$30	\$0	\$51	\$120,411
Jan-16	\$23	(2.53%)		3.50%			\$3,772	\$0	\$0	\$45	\$86,714
Feb-16	\$28	(2.53%)		3.50%			\$3,772	\$0	\$0	\$42	\$194,970
Total	\$427						\$42,796	\$127	\$0	\$1,264	\$2,288,680

- (1) For the months Mar-May 2015, number of days lag equals (5.05). Calculated using revenue lag of 36.31 days less cost lead of 41.36 days. Revenue lag per Schedule KG-1, Page 4 of 23 and cost For the months June 2015-February 2016, number of days lag equals (9.24). Calculated using revenue lag of 40.41 days less cost lead of 49.65 days. Revenue lag per Schedule BC-1, Page 4 of 23
- (2) Represents July 2014-May 2015 G1 portion of the annual NHPUC assessment allocated to Default Service (total for year for Non-G1 and G1 to Default Service equals \$10,000).

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

Schedule LSM-4
Page 4 of 5

	(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 Power Supply Charge	G1 Class Unbilled Power Supply Charge Revenue (c * d)	Reversal of prior month unbilled	Total Billed G1 Class Power Supply Charge Revenue (1)	Total Revenue (e + f + g)
Mar-15	3,621,671	41.17%	1,491,210	\$0.13012	\$194,036	(\$159,496)	\$400,744	\$435,284
Apr-15	2,939,781	52.33%	1,538,258	\$0.10767	\$165,624	(\$194,036)	\$350,737	\$322,325
May-15	3,183,674	45.11%	1,436,285	\$0.05490	\$78,852	(\$165,624)	\$250,003	\$163,230.45
Jun-15	3,632,035	41.55%	1,509,077	\$0.03825	\$57,722	(\$78,852)	\$167,564	\$146,434
Jul-15	3,690,182	44.23%	1,632,289	\$0.04580	\$74,759	(\$57,722)	\$156,748	\$173,784
Aug-15	4,020,361	44.93%	1,806,535	\$0.04776	\$86,280	(\$74,759)	\$188,468	\$199,989
Sep-15	4,002,794	47.17%	1,888,111	\$0.05373	\$101,448	(\$86,280)	\$208,587	\$223,755
Oct-15	3,463,480	49.40%	1,711,089	\$0.05226	\$89,422	(\$101,448)	\$178,858	\$166,831
Nov-15	2,858,363	53.99%	1,543,177	\$0.05173	\$79,829	(\$89,422)	\$148,614	\$139,021
Dec-15	2,996,345	48.92%	1,465,766	\$0.03985	\$58,411	(\$79,829)	\$138,836	\$117,418
Jan-16	2,998,104	48.65%	1,458,588	\$0.02966	\$43,262	(\$58,411)	\$105,313	\$90,164
Feb-16	<u>2,751,717</u>	44.80%	1,232,848	\$0.04835	<u>\$59,608</u>	<u>(\$43,262)</u>	<u>\$106,365</u>	<u>\$122,711</u>
Total	40,158,507				\$1,089,253	(\$1,189,140)	\$2,400,836	\$2,300,948

(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
Mar-15	29,020,863	11,949,237	41.17%
Apr-15	27,201,775	14,233,487	52.33%
May-15	27,707,424	12,499,945	45.11%
Jun-15	32,102,051	13,338,105	41.55%
Jul-15	31,726,120	14,033,507	44.23%
Aug-15	33,456,531	15,033,572	44.93%
Sep-15	33,623,423	15,860,105	47.17%
Oct-15	28,903,562	14,279,443	49.40%
Nov-15	27,878,010	15,050,824	53.99%
Dec-15	27,665,788	13,533,680	48.92%
Jan-16	27,997,237	13,620,752	48.65%
Feb-16	29,556,063	13,241,964	44.80%

<p style="text-align: center;"><i>Calculation of Working Capital Supplier Charges and GIS Support Payments</i></p>											
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Total G1 Class DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365 (2)	Working Capital Requirement (3)	Prime Rate	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total Costs (sum a + b + f + g + h + i + j + k)
Jun-16	\$32	(1.33%)	(\$1,930)	3.50%	(\$68)	\$0	\$3,772	\$0	\$0	\$56	\$3,791
Jul-16	\$32	(1.33%)	(\$2,460)	3.50%	(\$86)	\$0	\$3,772	\$0	\$0	\$56	\$3,773
Aug-16	\$35	(1.33%)	(\$2,311)	3.50%	(\$81)	\$0	\$3,772	\$0	\$0	\$56	\$3,782
Sep-16	\$32	(1.33%)	(\$1,981)	3.50%	(\$69)	\$0	\$3,772	\$0	\$0	\$56	\$3,790
Oct-16	\$28	(1.33%)	(\$1,860)	3.50%	(\$65)	\$0	\$3,772	\$0	\$0	\$56	\$3,790
Nov-16	<u>\$29</u>	(1.33%)	(\$2,007)	3.50%	<u>(\$70)</u>	<u>\$0</u>	<u>\$3,772</u>	<u>\$0</u>	<u>\$0</u>	<u>\$56</u>	<u>\$3,786</u>
Total	\$188				(\$439)	\$0	\$22,630	\$0	\$0	\$335	\$22,713

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

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

(3) The working capital requirement equals the supplier charge plus GIS Support payment times the number of days lag divided by 365. As the G1 class supplier charge is not determined using a contract price, estimates of the G1 class power supply costs were calculated based on the forecasted G1 class kWh purchases and an estimated price per kWh. The estimated price per kWh was determined by comparing a historical relationship between G1 and Non-G1 class supplier pricing and then applying that relationship to the current average Non-G1 supplier price per kWh. Actual working capital will be determined using the actual supplier charges in each month.

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

Schedule LSM-5
Page 1 of 5

	<u>Jun-16</u> <u>Estimated</u>	<u>Jul-16</u> <u>Estimated</u>	<u>Aug-16</u> <u>Estimated</u>	<u>Sep-16</u> <u>Estimated</u>	<u>Oct-16</u> <u>Estimated</u>	<u>Nov-16</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	\$1,893	\$2,075	\$2,110	\$2,015	\$1,865	\$1,788	\$11,744
2 Total Costs (Page 5)	<u>\$14,531</u>	<u>\$15,934</u>	<u>\$16,197</u>	<u>\$15,467</u>	<u>\$14,316</u>	<u>\$13,725</u>	<u>\$90,170</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$16,424	\$18,009	\$18,306	\$17,482	\$16,181	\$15,512	\$101,915
4 kWh Purchases	<u>3,721,650</u>	<u>4,080,920</u>	<u>4,148,210</u>	<u>3,961,399</u>	<u>3,666,624</u>	<u>3,515,052</u>	23,093,855
5 Total, Before Losses (L.3 / L.4)	\$0.00441	\$0.00441	\$0.00441	\$0.00441	\$0.00441	\$0.00441	
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))	\$0.00462	\$0.00462	\$0.00462	\$0.00462	\$0.00462	\$0.00462	

(1) Balance as of February 29, 2016 modified, as detailed below, to reflect that current rates (through May 31, 2016) include a credit for the overcollection as of February 28, 2015 and to reflect accruals for RPS. Figure is then allocated between rate periods (June-November 2016 and December 2016-May 2017) and then to each month, June through November 2016, on equal per kWh basis.

a	February 29, 2016 actual balance - Schedule LSM-5, Page 2		(\$271,849)	
b	less: Estimated remaining prior period reconciliation - Mar, Apr, May 2016:			
c	Estimated kWh Sales Mar-May 2016	10,086,188		
d	Amount of reconciliation in current rate	<u>(\$0.00202)</u>		
e	Estimated amount of reconciliation - Mar-May 2016	(\$20,374)		
f	plus: G1 Class RPS amounts included in rate filings, Mar 2015-Feb 2016	\$362,334		
g	less: G1 Class RPS amounts, CY 2015 requirement, purchased	<u>\$88,411</u>		
h	Net G1 Class RPS amounts included in rate filings, Mar 2015-Feb 2016	\$273,922		
i	Total reconciliation for June 1, 2016-May 31, 2017 (line a - Line e + line h)	\$22,447		
j	kWh purchases forecast June-November 2016	23,093,855	52.32%	
k	kWh purchases forecast December 2016-May 2017	<u>21,043,727</u>	47.68%	
l	Total	44,137,582		
m	Reconciliation amount for June-November 2016 (line i * line j%)	\$11,744		
n	Reconciliation amount for December 2016-May 2017 (line i * line k%)	<u>\$10,703</u>		
o	Total (line m + line n)	\$22,447		

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)
Mar-15	(\$430,408)	\$75	\$13,352	(\$443,685)	(\$437,046)	3.25%	31	(\$1,206)	(\$444,891)
Apr-15	(\$444,891)	\$31,104	\$11,373	(\$425,160)	(\$435,026)	3.25%	30	(\$1,162)	(\$426,322)
May-15	(\$426,322)	\$8,873	\$13,083	(\$430,533)	(\$428,427)	3.25%	31	(\$1,183)	(\$431,715)
Jun-15	(\$431,715)	\$111,442	\$10,107	(\$330,380)	(\$381,048)	3.25%	30	(\$1,018)	(\$331,398)
Jul-15	(\$331,398)	\$11,146	\$9,991	(\$330,242)	(\$330,820)	3.25%	31	(\$913)	(\$331,156)
Aug-15	(\$331,156)	\$685	\$10,990	(\$341,461)	(\$336,308)	3.25%	31	(\$928)	(\$342,389)
Sep-15	(\$342,389)	\$0	\$10,562	(\$352,951)	(\$347,670)	3.25%	30	(\$929)	(\$353,880)
Oct-15	(\$353,880)	\$3,820	\$8,749	(\$358,809)	(\$356,345)	3.25%	31	(\$984)	(\$359,793)
Nov-15	(\$359,793)	\$67,786	\$7,049	(\$299,056)	(\$329,424)	3.25%	30	(\$880)	(\$299,936)
Dec-15	(\$299,936)	\$0	\$4,702	(\$304,638)	(\$302,287)	3.25%	31	(\$834)	(\$305,472)
Jan-16	(\$305,472)	\$61,995	\$15,535	(\$259,012)	(\$282,242)	3.25%	31	\$373 (1)	(\$258,639)
Feb-16	(\$258,639)	\$1,012	\$13,540	(\$271,167)	(\$264,903)	3.25%	29	<u>(\$682)</u>	(\$271,849)
Total								(\$10,346)	

(1) Includes adjustment of \$1,150 to correct interest due to RECs reclass.

<i>Calculation of Working Capital</i>						
	(a)	(b)	(c)	(d)	(e)	(f)
	Renewable Energy Credits	Number of Days of Lag / 365 (1)	Working Capital Requirement (a*b)	Prime Rate	Supply Related Working Capital (c * d)	Total Costs (sum a + e)
Mar-15	\$77	(91.18%)	(\$70)	3.25%	(\$2)	\$75
Apr-15	\$32,054	(91.18%)	(\$29,226)	3.25%	(\$950)	\$31,104
May-15	\$9,144	(91.18%)	(\$8,337)	3.25%	(\$271)	\$8,873
Jun-15	\$114,746	(88.59%)	(\$101,655)	3.25%	(\$3,304)	\$111,442
Jul-15	\$11,477	(88.59%)	(\$10,168)	3.25%	(\$330)	\$11,146
Aug-15	\$705	(88.59%)	(\$625)	3.25%	(\$20)	\$685
Sep-15	\$0	(88.59%)	\$0	3.25%	\$0	\$0
Oct-15	\$3,933	(88.59%)	(\$3,485)	3.25%	(\$113)	\$3,820
Nov-15	\$69,795	(88.59%)	(\$61,833)	3.25%	(\$2,010)	\$67,786
Dec-15	\$0	(88.59%)	\$0	3.37%	\$0	\$0
Jan-16	\$63,847 (2)	(88.59%)	(\$56,563)	3.50%	(\$1,852)(3)	\$61,995
Feb-16	<u>\$1,044</u>	(88.59%)	(\$925)	3.50%	<u>(\$32)</u>	<u>\$1,012</u>
Total	\$306,822				(\$8,885)	\$297,938

(1) For the months Mar-May 2015, number of days lag equals (332.80). Calculated using revenue lag of 36.31 days less cost lead of 369.11 days. Revenue lag per Schedule KG-1, Page 4 of 23 and cost lead per Schedule KG-1, Page 20 of 23, DE 14-061 filed April 4, 2014.

For the months June 2015-February 2016, number of days lag equals (323.36). Calculated using revenue lag of 40.41 days less cost lead of 363.77 days. Revenue lag per Schedule BC-1, Page 4 of 23 and cost lead per Schedule BC-1, Page 20 of 23, DE 15-079 filed April 3, 2015.

(2) Includes \$62,390.61 to adjust Non-G1 renewable energy credits that should have been allocated to G1.

(3) Includes \$127.89 to correct working capital for RECs reclass (see note 2).

Unitil Energy Systems, Inc.
G1 Class Default Service Renewable Portfolio Standard Charge Revenue

Schedule LSM-5
Page 4 of 5

	(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)
Mar-15	3,621,671	41.17%	1,491,210	\$0.00403	\$6,010	(\$7,253)	\$14,595	\$13,352
Apr-15	2,939,781	52.33%	1,538,258	\$0.00403	\$6,199	(\$6,010)	\$11,184	\$11,373
May-15	3,183,674	45.11%	1,436,285	\$0.00403	\$5,788	(\$6,199)	\$13,494	\$13,083
Jun-15	3,632,035	41.55%	1,509,077	\$0.00262	\$3,954	(\$5,788)	\$11,941	\$10,107
Jul-15	3,690,182	44.23%	1,632,289	\$0.00262	\$4,277	(\$3,954)	\$9,668	\$9,991
Aug-15	4,020,361	44.93%	1,806,535	\$0.00262	\$4,733	(\$4,277)	\$10,533	\$10,990
Sep-15	4,002,794	47.17%	1,888,111	\$0.00262	\$4,947	(\$4,733)	\$10,348	\$10,562
Oct-15	3,463,480	49.40%	1,711,089	\$0.00262	\$4,483	(\$4,947)	\$9,213	\$8,749
Nov-15	2,858,363	53.99%	1,543,177	\$0.00262	\$4,043	(\$4,483)	\$7,489	\$7,049
Dec-15	2,996,345	48.92%	1,465,766	\$0.00158	\$2,316	(\$4,043)	\$6,429	\$4,702
Jan-16	2,998,104	48.65%	1,458,588	\$0.00538	\$7,847	(\$2,316)	\$10,004	\$15,535
Feb-16	<u>2,751,717</u>	44.80%	1,232,848	\$0.00538	<u>\$6,633</u>	<u>(\$7,847)</u>	\$14,755	<u>\$13,540</u>
Total	40,158,507				\$61,229	(\$61,850)		\$129,033

(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
Mar-15	29,020,863	11,949,237	41.17%
Apr-15	27,201,775	14,233,487	52.33%
May-15	27,707,424	12,499,945	45.11%
Jun-15	32,102,051	13,338,105	41.55%
Jul-15	31,726,120	14,033,507	44.23%
Aug-15	33,456,531	15,033,572	44.93%
Sep-15	33,623,423	15,860,105	47.17%
Oct-15	28,903,562	14,279,443	49.40%
Nov-15	27,878,010	15,050,824	53.99%
Dec-15	27,665,788	13,533,680	48.92%
Jan-16	27,997,237	13,620,752	48.65%
Feb-16	29,556,063	13,241,964	44.80%

		<i>Calculation of Working Capital</i>				
	(a)	(b)	(c)	(d)	(e)	(f)
	Renewable Energy Credits (1)	Number of Days of Lag / 365 (2)	Working Capital Requirement (a*b)	Prime Rate	Supply Related Working Capital (c * d)	Total Costs (sum a + e)
Jun-16	\$14,930	(76.34%)	(\$11,398)	3.50%	(\$399)	\$14,531
Jul-16	\$16,371	(76.34%)	(\$12,498)	3.50%	(\$437)	\$15,934
Aug-16	\$16,641	(76.34%)	(\$12,704)	3.50%	(\$445)	\$16,197
Sep-16	\$15,892	(76.34%)	(\$12,132)	3.50%	(\$425)	\$15,467
Oct-16	\$14,709	(76.34%)	(\$11,229)	3.50%	(\$393)	\$14,316
Nov-16	<u>\$14,101</u>	(76.34%)	(\$10,765)	3.50%	<u>(\$377)</u>	<u>\$13,725</u>
Total	\$92,646				(\$2,475)	\$90,170

(1) Schedule LSG-4.

(2) Number of days lag equals (278.64). Calculated using revenue lag of 42.88 days less cost lead of 321.52 days. Revenue lag per Schedule DN-1, Page 4 of 23 and cost lead per Schedule DN-1, Page 20 of 23, DE 16-250 filed April 1, 2016.

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

Residential Rate D 634 kWh Bill

	4/1/2016	6/1/2016					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill*</u>	<u>As Revised Bill*</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$10.27	\$10.27	\$0.00	\$10.27	\$10.27	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.03404	\$0.03404	\$0.00000	\$8.51	\$8.51	\$0.00	0.0%
Excess 250 kWh	\$0.03904	\$0.03904	\$0.00000	\$14.99	\$14.99	\$0.00	0.0%
External Delivery Charge	\$0.02131	\$0.02131	\$0.00000	\$13.51	\$13.51	\$0.00	0.0%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.11	\$0.11	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.40	\$1.40	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.09	\$2.09	\$0.00	0.0%
Default Service Charge	<u>\$0.09409</u>	<u>\$0.05978</u>	<u>(\$0.03431)</u>	<u>\$59.65</u>	<u>\$37.90</u>	<u>(\$21.75)</u>	<u>(19.7%)</u>
First 250 kWh	\$0.15513	\$0.12082	(\$0.03431)				
Excess 250 kWh	\$0.16013	\$0.12582	(\$0.03431)				
Total Bill				\$110.54	\$88.79	(\$21.75)	(19.7%)

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

	4/1/2016	6/1/2016					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill*</u>	<u>As Revised Bill*</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$18.41	\$18.41	\$0.00	\$18.41	\$18.41	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$10.31	\$10.31	\$0.00	\$113.41	\$113.41	\$0.00	0.0%
Stranded Cost Charge	<u>\$0.04</u>	<u>\$0.04</u>	<u>\$0.00</u>	<u>\$0.44</u>	<u>\$0.44</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$10.35	\$10.35	\$0.00	\$113.85	\$113.85	\$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	\$0.02131	\$0.02131	\$0.00000	\$59.67	\$59.67	\$0.00	0.0%
Stranded Cost Charge	\$0.00004	\$0.00004	\$0.00000	\$0.11	\$0.11	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$6.19	\$6.19	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$9.24	\$9.24	\$0.00	0.0%
Default Service Charge	<u>\$0.09131</u>	<u>\$0.05860</u>	<u>(\$0.03271)</u>	<u>\$255.67</u>	<u>\$164.08</u>	<u>(\$91.59)</u>	<u>(19.8%)</u>
Total	\$0.11817	\$0.08546	(\$0.03271)	\$330.88	\$239.29	(\$91.59)	(19.8%)
Total Bill				\$463.14	\$371.55	(\$91.59)	(19.8%)

* 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 1,620 kWh Typical Bill</u>							
	4/1/2016	6/1/2016					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill*</u>	<u>As Revised Bill*</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$6.25	\$6.25	\$0.00	\$6.25	\$6.25	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03073	\$0.03073	\$0.00000	\$49.78	\$49.78	\$0.00	0.0%
External Delivery Charge	\$0.02131	\$0.02131	\$0.00000	\$34.52	\$34.52	\$0.00	0.0%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.29	\$0.29	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$3.58	\$3.58	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$5.35	\$5.35	\$0.00	0.0%
Default Service Charge	<u>\$0.09131</u>	<u>\$0.05860</u>	<u>(\$0.03271)</u>	<u>\$147.92</u>	<u>\$94.93</u>	<u>(\$52.99)</u>	<u>(21.4%)</u>
Total	\$0.14904	\$0.11633	(\$0.03271)	\$241.44	\$188.45	(\$52.99)	(21.4%)
Total Bill				\$247.69	\$194.70	(\$52.99)	(21.4%)

<u>Regular General G2 kWh Meter 125 kWh Typical Bill</u>							
	4/1/2016	6/1/2016					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill*</u>	<u>As Revised Bill*</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$13.94	\$13.94	\$0.00	\$13.94	\$13.94	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03211	\$0.03211	\$0.00000	\$4.01	\$4.01	\$0.00	0.0%
External Delivery Charge	\$0.02131	\$0.02131	\$0.00000	\$2.66	\$2.66	\$0.00	0.0%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.02	\$0.02	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$0.28	\$0.28	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$0.41	\$0.41	\$0.00	0.0%
Default Service Charge	<u>\$0.09131</u>	<u>\$0.05860</u>	<u>(\$0.03271)</u>	<u>\$11.41</u>	<u>\$7.33</u>	<u>(\$4.09)</u>	<u>(12.5%)</u>
Total	\$0.15042	\$0.11771	(\$0.03271)	\$18.80	\$14.71	(\$4.09)	(12.5%)
Total Bill				\$32.74	\$28.65	(\$4.09)	(12.5%)

* 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 634 kWh Bill - Mean Use*

	4/1/2016	6/1/2016					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill**</u>	<u>As Revised Bill**</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$10.27	\$10.27	\$0.00	\$10.27	\$10.27	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.03404	\$0.03404	\$0.00000	\$8.51	\$8.51	\$0.00	0.0%
Excess 250 kWh	\$0.03904	\$0.03904	\$0.00000	\$14.99	\$14.99	\$0.00	0.0%
External Delivery Charge	\$0.02131	\$0.02131	\$0.00000	\$13.51	\$13.51	\$0.00	0.0%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.11	\$0.11	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.40	\$1.40	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.09	\$2.09	\$0.00	0.0%
Default Service Charge	<u>\$0.09409</u>	<u>\$0.05978</u>	<u>(\$0.03431)</u>	<u>\$59.65</u>	<u>\$37.90</u>	<u>(\$21.75)</u>	<u>(19.7%)</u>
First 250 kWh	\$0.15513	\$0.12082	(\$0.03431)				
Excess 250 kWh	\$0.16013	\$0.12582	(\$0.03431)				
Total Bill				\$110.54	\$88.79	(\$21.75)	(19.7%)

Residential Rate D 521 kWh Bill - Median Use*

	4/1/2016	6/1/2016					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill**</u>	<u>As Revised Bill**</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$10.27	\$10.27	\$0.00	\$10.27	\$10.27	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.03404	\$0.03404	\$0.00000	\$8.51	\$8.51	\$0.00	0.0%
Excess 250 kWh	\$0.03904	\$0.03904	\$0.00000	\$10.58	\$10.58	\$0.00	0.0%
External Delivery Charge	\$0.02131	\$0.02131	\$0.00000	\$11.10	\$11.10	\$0.00	0.0%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.09	\$0.09	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.15	\$1.15	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$1.72	\$1.72	\$0.00	0.0%
Default Service Charge	<u>\$0.09409</u>	<u>\$0.05978</u>	<u>(\$0.03431)</u>	<u>\$49.02</u>	<u>\$31.15</u>	<u>(\$17.88)</u>	<u>(19.3%)</u>
First 250 kWh	\$0.15513	\$0.12082	(\$0.03431)				
Excess 250 kWh	\$0.16013	\$0.12582	(\$0.03431)				
Total Bill				\$92.45	\$74.57	(\$17.88)	(19.3%)

* Based on billing period January 2015 through December 2015.

** 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 June 1, 2016*

(A) <u>Class of Service</u>	(B) <u>Annual Number of Customers (luminaires for Outdoor Lighting)</u>	(C) <u>Annual kWh Sales</u>	(D) <u>Annual kW / kVA Sales</u>	(E) <u>Proposed DSC Change \$</u>	(F) <u>Estimated Annual Revenue \$ Under Present Rates</u>	(G) <u>Estimated Annual Revenue \$ Under Proposed Rates</u>	(H) <u>Proposed Net Change Revenue \$</u>	(I) <u>% Change DSC Revenue</u>
Residential	763,694	480,638,599	n/a	(\$16,490,710)	\$83,943,751	\$67,453,041	(\$16,490,710)	(19.6%)
General Service	129,249	340,275,469	1,301,458	(\$11,130,411)	\$56,180,171	\$45,049,760	(\$11,130,411)	(19.8%)
Outdoor Lighting	115,819	8,988,739	n/a	(\$294,022)	\$2,801,914	\$2,507,892	(\$294,022)	(10.5%)
Total	1,008,762	829,902,807		(\$27,915,143)	\$142,925,836	\$115,010,694	(\$27,915,143)	(19.5%)

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

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

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

(G) Sum of Columns (E) and (F)

(H) Column (G) minus Column (F)

(I) Column (H) divided by Column (F)

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

Unitil Energy Systems, Inc.
Typical Bill Impacts - April 1, 2016 versus June 1, 2016*
Impacts do NOT include the Electricity Consumption Tax
Impact on D Rate Customers

<u>Average kWh</u>	<u>Total Bill Using Rates 4/1/2016</u>	<u>Total Bill Using Rates 6/1/2016</u>	<u>Total Difference</u>	<u>% Total Difference</u>
125	\$29.66	\$25.37	(\$4.29)	(14.5%)
250	\$49.05	\$40.48	(\$8.58)	(17.5%)
500	\$89.09	\$71.93	(\$17.16)	(19.3%)
600	\$105.10	\$84.51	(\$20.59)	(19.6%)
750	\$129.12	\$103.39	(\$25.73)	(19.9%)
1,000	\$169.15	\$134.84	(\$34.31)	(20.3%)
1,250	\$209.18	\$166.30	(\$42.89)	(20.5%)
1,500	\$249.22	\$197.75	(\$51.47)	(20.7%)
2,000	\$329.28	\$260.66	(\$68.62)	(20.8%)
3,500	\$569.48	\$449.39	(\$120.09)	(21.1%)
5,000	\$809.67	\$638.12	(\$171.55)	(21.2%)

	<u>Rates - Effective April 1, 2016</u>	<u>Rates - Proposed June 1, 2016</u>	<u>Difference</u>
Customer Charge	\$10.27	\$10.27	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge: First 250 kWh	\$0.03404	\$0.03404	\$0.00000
Excess 250 kWh	\$0.03904	\$0.03904	\$0.00000
External Delivery Charge	\$0.02131	\$0.02131	\$0.00000
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	<u>\$0.09409</u>	<u>\$0.05978</u>	<u>(\$0.03431)</u>
TOTAL First 250 kWh	\$0.15513	\$0.12082	(\$0.03431)
Excess 250 kWh	\$0.16013	\$0.12582	(\$0.03431)

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

Unitil Energy Systems, Inc.
Typical Bill Impacts - April 1, 2016 versus June 1, 2016*
Impacts do NOT include the Electricity Consumption Tax
Impact on G2 Rate Customers

Load Factor	Average Monthly kW	Average Monthly kWh	Total Bill Using Rates 4/1/2016	Total Bill Using Rates 6/1/2016	Total Difference	% Total Difference
20%	5	730	\$156.42	\$132.55	(\$23.88)	(15.3%)
20%	10	1,460	\$294.44	\$246.68	(\$47.76)	(16.2%)
20%	15	2,190	\$432.45	\$360.82	(\$71.63)	(16.6%)
20%	25	3,650	\$708.48	\$589.09	(\$119.39)	(16.9%)
20%	50	7,300	\$1,398.55	\$1,159.77	(\$238.78)	(17.1%)
20%	75	10,950	\$2,088.62	\$1,730.45	(\$358.17)	(17.1%)
20%	100	14,600	\$2,778.69	\$2,301.13	(\$477.57)	(17.2%)
20%	150	21,900	\$4,158.83	\$3,442.48	(\$716.35)	(17.2%)
36%	5	1,314	\$225.44	\$182.45	(\$42.98)	(19.1%)
36%	10	2,628	\$432.46	\$346.50	(\$85.96)	(19.9%)
36%	15	3,942	\$639.49	\$510.54	(\$128.94)	(20.2%)
36%	25	6,570	\$1,053.54	\$838.63	(\$214.90)	(20.4%)
36%	50	13,140	\$2,088.66	\$1,658.85	(\$429.81)	(20.6%)
36%	75	19,710	\$3,123.79	\$2,479.08	(\$644.71)	(20.6%)
36%	100	26,280	\$4,158.92	\$3,299.30	(\$859.62)	(20.7%)
36%	150	39,420	\$6,229.17	\$4,939.74	(\$1,289.43)	(20.7%)
50%	5	1,825	\$285.82	\$226.12	(\$59.70)	(20.9%)
50%	10	3,650	\$553.23	\$433.84	(\$119.39)	(21.6%)
50%	15	5,475	\$820.64	\$641.55	(\$179.09)	(21.8%)
50%	25	9,125	\$1,355.46	\$1,056.98	(\$298.48)	(22.0%)
50%	50	18,250	\$2,692.51	\$2,095.56	(\$596.96)	(22.2%)
50%	75	27,375	\$4,029.56	\$3,134.13	(\$895.44)	(22.2%)
50%	100	36,500	\$5,366.62	\$4,172.70	(\$1,193.92)	(22.2%)
50%	150	54,750	\$8,040.72	\$6,249.85	(\$1,790.87)	(22.3%)

	<u>Rates - Effective April 1, 2016</u>	<u>Rates - Proposed June 1, 2016</u>	<u>Difference</u>
Customer Charge	\$18.41	\$18.41	\$0.00
	<u>All kW</u>	<u>All kW</u>	<u>All kW</u>
Distribution Charge	\$10.31	\$10.31	\$0.00
Stranded Cost Charge	<u>\$0.04</u>	<u>\$0.04</u>	<u>\$0.00</u>
TOTAL	\$10.35	\$10.35	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.02131	\$0.02131	\$0.00000
Stranded Cost Charge	\$0.00004	\$0.00004	\$0.00000
Storm Recovery Adj. Factor	\$0.00221	\$0.00221	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	<u>\$0.09131</u>	<u>\$0.05860</u>	<u>(\$0.03271)</u>
TOTAL	\$0.11817	\$0.08546	(\$0.03271)

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

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

Unitil Energy Systems, Inc. Typical Bill Impacts - April 1, 2016 versus June 1, 2016* Impacts do NOT include the Electricity Consumption Tax Impact on G2 kWh Meter Rate Customers				
Average Monthly kWh	Total Bill Using Rates 4/1/2016	Total Bill Using Rates 6/1/2016	Total Difference	% Total Difference
15	\$16.20	\$15.71	(\$0.49)	(3.0%)
75	\$25.22	\$22.77	(\$2.45)	(9.7%)
150	\$36.50	\$31.60	(\$4.91)	(13.4%)
250	\$51.55	\$43.37	(\$8.18)	(15.9%)
350	\$66.59	\$55.14	(\$11.45)	(17.2%)
450	\$81.63	\$66.91	(\$14.72)	(18.0%)
550	\$96.67	\$78.68	(\$17.99)	(18.6%)
650	\$111.71	\$90.45	(\$21.26)	(19.0%)
750	\$126.76	\$102.22	(\$24.53)	(19.4%)
900	\$149.32	\$119.88	(\$29.44)	(19.7%)
	Rates - Effective April 1, 2016	Rates - Proposed June 1, 2016	Difference	
kWh Meter Customer Charge	\$13.94	\$13.94	\$0.00	
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	
Distribution Charge	\$0.03211	\$0.03211	\$0.00000	
External Delivery Charge	\$0.02131	\$0.02131	\$0.00000	
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000	
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	
Default Service Charge	<u>\$0.09131</u>	<u>\$0.05860</u>	<u>(\$0.03271)</u>	
TOTAL	\$0.15042	\$0.11771	(\$0.03271)	
* Comparison isolates the impact of changes to the Default Service Rate only.				

Unitil Energy Systems, Inc.
Typical Bill Impacts - April 1, 2016 versus June 1, 2016*
Impacts do NOT include the Electricity Consumption Tax
Impact on G2 QRWH and SH Rate Customers

Average kWh	Total Bill Using Rates 4/1/2016	Total Bill Using Rates 6/1/2016	Total Difference	% Total Difference
100	\$21.15	\$17.88	(\$3.27)	(15.5%)
200	\$36.06	\$29.52	(\$6.54)	(18.1%)
300	\$50.96	\$41.15	(\$9.81)	(19.3%)
400	\$65.87	\$52.78	(\$13.08)	(19.9%)
500	\$80.77	\$64.42	(\$16.36)	(20.2%)
750	\$118.03	\$93.50	(\$24.53)	(20.8%)
1,000	\$155.29	\$122.58	(\$32.71)	(21.1%)
1,500	\$229.81	\$180.75	(\$49.07)	(21.4%)
2,000	\$304.33	\$238.91	(\$65.42)	(21.5%)
2,500	\$378.85	\$297.08	(\$81.78)	(21.6%)

	Rates - Effective April 1, 2016	Rates - Proposed June 1, 2016	Difference
Customer Charge	\$6.25	\$6.25	\$0.00
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.03073	\$0.03073	\$0.00000
External Delivery Charge	\$0.02131	\$0.02131	\$0.00000
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	<u>\$0.09131</u>	<u>\$0.05860</u>	<u>(\$0.03271)</u>
TOTAL	\$0.14904	\$0.11633	(\$0.03271)

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

Unitil Energy Systems, Inc.

Typical Bill Impacts - April 1, 2016 versus June 1, 2016*

Impacts do NOT include the Electricity Consumption Tax

Impact on OL Rate Customers **

				Total Bill Using Rates 4/1/2016	Total Bill Using Rates 6/1/2016	Total Difference	% Total Difference
	Nominal Watts	Lumens	Type	Average Monthly kWh			
<u>Mercury Vapor:</u>							
1	100	3,500	ST	40	\$16.01	\$14.70	(\$1.31) (8.2%)
2	175	7,000	ST	67	\$21.58	\$19.39	(\$2.19) (10.2%)
3	250	11,000	ST	95	\$26.91	\$23.80	(\$3.11) (11.5%)
4	400	20,000	ST	154	\$37.16	\$32.12	(\$5.04) (13.6%)
5	1,000	60,000	ST	388	\$84.96	\$72.27	(\$12.69) (14.9%)
6	250	11,000	FL	95	\$28.03	\$24.92	(\$3.11) (11.1%)
7	400	20,000	FL	154	\$38.60	\$33.56	(\$5.04) (13.1%)
8	1,000	60,000	FL	388	\$80.64	\$67.95	(\$12.69) (15.7%)
9	100	3,500	PB	40	\$16.13	\$14.82	(\$1.31) (8.1%)
10	175	7,000	PB	67	\$20.74	\$18.55	(\$2.19) (10.6%)
<u>High Pressure Sodium:</u>							
11	50	4,000	ST	21	\$13.99	\$13.31	(\$0.69) (4.9%)
12	100	9,500	ST	43	\$18.23	\$16.82	(\$1.41) (7.7%)
13	150	16,000	ST	60	\$20.30	\$18.34	(\$1.96) (9.7%)
14	250	30,000	ST	101	\$28.86	\$25.56	(\$3.30) (11.4%)
15	400	50,000	ST	161	\$40.75	\$35.48	(\$5.27) (12.9%)
16	1,000	140,000	ST	398	\$85.64	\$72.62	(\$13.02) (15.2%)
17	150	16,000	FL	60	\$22.54	\$20.58	(\$1.96) (8.7%)
18	250	30,000	FL	101	\$30.42	\$27.12	(\$3.30) (10.9%)
19	400	50,000	FL	161	\$40.23	\$34.96	(\$5.27) (13.1%)
20	1,000	140,000	FL	398	\$85.99	\$72.97	(\$13.02) (15.1%)
21	50	4,000	PB	21	\$13.02	\$12.34	(\$0.69) (5.3%)
22	100	95,000	PB	43	\$17.10	\$15.69	(\$1.41) (8.2%)
<u>Metal Halide:</u>							
23	175	8,800	ST	66	\$25.46	\$23.30	(\$2.16) (8.5%)
24	250	13,500	ST	92	\$30.20	\$27.20	(\$3.01) (10.0%)
25	400	23,500	ST	148	\$37.60	\$32.76	(\$4.84) (12.9%)
26	175	8,800	FL	66	\$28.43	\$26.27	(\$2.16) (7.6%)
27	250	13,500	FL	92	\$33.26	\$30.26	(\$3.01) (9.0%)
28	400	23,500	FL	148	\$39.93	\$35.09	(\$4.84) (12.1%)
29	175	8,800	PB	66	\$24.23	\$22.07	(\$2.16) (8.9%)
30	250	13,500	PB	92	\$28.43	\$25.43	(\$3.01) (10.6%)
31	400	23,500	PB	148	\$36.37	\$31.53	(\$4.84) (13.3%)
<u>Luminaire Charges For Year Round Service:</u>							
Rates - Effective April 1, 2016							
		<u>Mercury Vapor Rate/Mo.</u>		<u>Sodium Vapor Rate/Mo.</u>		<u>Metal Halide Rate/Mo.</u>	
Customer Charge	\$0.00	1 \$11.28		11 \$11.51		23 \$17.65	
		2 \$13.65		12 \$13.14		24 \$19.32	
	<u>All kWh</u>	3 \$15.67		13 \$13.20		25 \$20.09	
Distribution Charge	\$0.00000	4 \$18.94		14 \$16.91		26 \$20.62	
External Delivery Charge	\$0.02131	5 \$39.06		15 \$21.70		27 \$22.38	
Stranded Cost Charge	\$0.00018	6 \$16.79		16 \$38.55		28 \$22.42	
Storm Recovery Adj. Factor	\$0.00221	7 \$20.38		17 \$15.44		29 \$16.42	
System Benefits Charge	\$0.00330	8 \$34.74		18 \$18.47		30 \$17.55	
Default Service Charge	<u>\$0.09131</u>	9 \$11.40		19 \$21.18		31 \$18.86	
		10 \$12.81		20 \$38.90			
TOTAL	\$0.11831			21 \$10.54			
				22 \$12.01			
Rates - Proposed June 1, 2016							
		<u>Mercury Vapor Rate/Mo.</u>		<u>Sodium Vapor Rate/Mo.</u>		<u>Metal Halide Rate/Mo.</u>	
Customer Charge	\$0.00	1 \$11.28		11 \$11.51		23 \$17.65	
		2 \$13.65		12 \$13.14		24 \$19.32	
	<u>All kWh</u>	3 \$15.67		13 \$13.20		25 \$20.09	
Distribution Charge	\$0.00000	4 \$18.94		14 \$16.91		26 \$20.62	
External Delivery Charge	\$0.02131	5 \$39.06		15 \$21.70		27 \$22.38	
Stranded Cost Charge	\$0.00018	6 \$16.79		16 \$38.55		28 \$22.42	
Storm Recovery Adj. Factor	\$0.00221	7 \$20.38		17 \$15.44		29 \$16.42	
System Benefits Charge	\$0.00330	8 \$34.74		18 \$18.47		30 \$17.55	
Default Service Charge	<u>\$0.05860</u>	9 \$11.40		19 \$21.18		31 \$18.86	
		10 \$12.81		20 \$38.90			
TOTAL	\$0.08560			21 \$10.54			
				22 \$12.01			
	<u>Difference</u>	<u>Mercury Vapor-Difference</u>		<u>Sodium Vapor-Difference</u>		<u>Metal Halide-Difference</u>	
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>(\$0.03271)</u>	9 \$0.00		19 \$0.00		31 \$0.00	
		10 \$0.00		20 \$0.00			
TOTAL	(\$0.03271)			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.							

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

Residential Rate D 634 kWh Bill - Mean Use*

<u>Rate Components</u>	<u>Rates proposed for effect 6/1/2015</u>	<u>Rates proposed for effect 6/1/2016</u>	<u>Difference</u>	<u>Bill under 6/1/2015 rates</u>	<u>Bill under proposed 6/1/2016 rates</u>	<u>\$ Difference</u>	<u>% Difference to Total Bill</u>
Customer Charge	\$10.27	\$10.27	\$0.00	\$10.27	\$10.27	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.03404	\$0.03404	\$0.00000	\$8.51	\$8.51	\$0.00	0.0%
Excess 250 kWh	\$0.03904	\$0.03904	\$0.00000	\$14.99	\$14.99	\$0.00	0.0%
External Delivery Charge	\$0.01852	\$0.02131	\$0.00279	\$11.74	\$13.51	\$1.77	1.9%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.11	\$0.11	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.40	\$1.40	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.09	\$2.09	\$0.00	0.0%
Default Service Charge	<u>\$0.06921</u>	<u>\$0.05978</u>	<u>(\$0.00943)</u>	<u>\$43.88</u>	<u>\$37.90</u>	<u>(\$5.98)</u>	<u>(6.4%)</u>
First 250 kWh	\$0.12746	\$0.12082	(\$0.00664)				
Excess 250 kWh	\$0.13246	\$0.12582	(\$0.00664)				
Total Bill				\$93.00	\$88.79	(\$4.21)	(4.5%)

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

<u>Rate Components</u>	<u>Rates proposed for effect 6/1/2015</u>	<u>Rates proposed for effect 6/1/2016</u>	<u>Difference</u>	<u>Bill under 6/1/2015 rates</u>	<u>Bill under proposed 6/1/2016 rates</u>	<u>\$ Difference</u>	<u>% Difference to Total Bill</u>
Customer Charge	\$18.41	\$18.41	\$0.00	\$18.41	\$18.41	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$10.31	\$10.31	\$0.00	\$113.41	\$113.41	\$0.00	0.0%
Stranded Cost Charge	<u>\$0.04</u>	<u>\$0.04</u>	<u>\$0.00</u>	<u>\$0.44</u>	<u>\$0.44</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$10.35	\$10.35	\$0.00	\$113.85	\$113.85	\$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	\$0.01852	\$0.02131	\$0.00279	\$51.86	\$59.67	\$7.81	2.0%
Stranded Cost Charge	\$0.00004	\$0.00004	\$0.00000	\$0.11	\$0.11	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$6.19	\$6.19	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$9.24	\$9.24	\$0.00	0.0%
Default Service Charge	<u>\$0.06993</u>	<u>\$0.05860</u>	<u>(\$0.01133)</u>	<u>\$195.80</u>	<u>\$164.08</u>	<u>(\$31.72)</u>	<u>(8.0%)</u>
Total	\$0.09400	\$0.08546	(\$0.00854)	\$263.20	\$239.29	(\$23.91)	(6.0%)
Total Bill				\$395.46	\$371.55	(\$23.91)	(6.0%)

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

<u>Regular General G2 Quick Recovery Water Heating and Space Heating 1,620 kWh Typical Bill</u>							
<u>Rate Components</u>	<u>Rates proposed for effect 6/1/2015</u>	<u>Rates proposed for effect 6/1/2016</u>	<u>Difference</u>	<u>Bill under 6/1/2015 rates</u>	<u>Bill under proposed 6/1/2016 rates</u>	<u>\$ Difference</u>	<u>% Difference to Total Bill</u>
Customer Charge	\$6.25	\$6.25	\$0.00	\$6.25	\$6.25	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03073	\$0.03073	\$0.00000	\$49.78	\$49.78	\$0.00	0.0%
External Delivery Charge	\$0.01852	\$0.02131	\$0.00279	\$30.00	\$34.52	\$4.52	2.2%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.29	\$0.29	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$3.58	\$3.58	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$5.35	\$5.35	\$0.00	0.0%
Default Service Charge	<u>\$0.06993</u>	<u>\$0.05860</u>	<u>(\$0.01133)</u>	<u>\$113.29</u>	<u>\$94.93</u>	<u>(\$18.35)</u>	<u>(8.8%)</u>
Total	\$0.12487	\$0.11633	(\$0.00854)	\$202.29	\$188.45	(\$13.83)	(6.6%)
Total Bill				\$208.54	\$194.70	(\$13.83)	(6.6%)

<u>Regular General G2 kWh Meter 125 kWh Typical Bill</u>							
<u>Rate Components</u>	<u>Rates proposed for effect 6/1/2015</u>	<u>Rates proposed for effect 6/1/2016</u>	<u>Difference</u>	<u>Bill under 6/1/2015 rates</u>	<u>Bill under proposed 6/1/2016 rates</u>	<u>\$ Difference</u>	<u>% Difference to Total Bill</u>
Customer Charge	\$13.94	\$13.94	\$0.00	\$13.94	\$13.94	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03211	\$0.03211	\$0.00000	\$4.01	\$4.01	\$0.00	0.0%
External Delivery Charge	\$0.01852	\$0.02131	\$0.00279	\$2.32	\$2.66	\$0.35	1.2%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.02	\$0.02	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$0.28	\$0.28	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$0.41	\$0.41	\$0.00	0.0%
Default Service Charge	<u>\$0.06993</u>	<u>\$0.05860</u>	<u>(\$0.01133)</u>	<u>\$8.74</u>	<u>\$7.33</u>	<u>(\$1.42)</u>	<u>(4.8%)</u>
Total	\$0.12625	\$0.11771	(\$0.00854)	\$15.78	\$14.71	(\$1.07)	(3.6%)
Total Bill				\$29.72	\$28.65	(\$1.07)	(3.6%)