

SUMMARY OF DELIVERY SERVICE RATES (Includes Electricity Consumption Tax)

The effective rates listed below include an Electricity Consumption Tax, assessed in accordance with NH Statute RSA Chapter 83-E. This tax, collected on behalf of the State of NH by each electric utility, is based on kWh consumed.

Each bill rendered for electric delivery service shall be calculated through the application of the effective rates as listed below.

<u>Class</u>	<u>Distribution Charge*</u>	<u>External Delivery Charge***</u>	<u>Stranded Cost Charge**</u>	<u>System Benefits Charge (1)</u>	<u>Total Delivery Charges</u>	<u>Electricity Consumption Tax</u>	<u>Effective Delivery Rates (Incl. Electricity Consumption Tax)</u>
D	Customer Charge	\$8.40			\$8.40		\$8.40
	First 250 kWh	\$0.01810	\$0.01524	\$0.00882	\$0.00300	\$0.04516	\$0.04571
	Excess 250 kWh	\$0.02310	\$0.01524	\$0.00882	\$0.00300	\$0.05016	\$0.05071
G2	Customer Charge	\$11.00			\$11.00		\$11.00
	All kW	\$7.03		\$1.55		\$8.58	\$8.58
	All kWh	\$0.00000	\$0.01524	\$0.00298	\$0.00300	\$0.02122	\$0.02177
G2 - kWh meter	Customer Charge	\$8.40			\$8.40		\$8.40
	All kWh	\$0.02975	\$0.01524	\$0.00882	\$0.00300	\$0.05681	\$0.05736
G2 - Quick Recovery Water Heat and/or Space Heat	Customer Charge	\$3.75			\$3.75		\$3.75
	All kWh	\$0.02088	\$0.01524	\$0.00882	\$0.00300	\$0.04794	\$0.04849
G1	Customer Charge	\$108.86	Secondary Voltage			\$108.86	\$108.86
	Customer Charge	\$64.51	Primary Voltage			\$64.51	\$64.51
	All kVA	\$5.69		\$2.25		\$7.94	\$7.94
	All kWh	\$0.00000	\$0.01524	\$0.00267	\$0.00300	\$0.02091	\$0.02146
ALL GENERAL	Transformer Ownership Credit (kW/kVa)						(\$0.35)
	Voltage Discount at 4,160 Volts or Over (all kW/kVA and kWh)						2.00%
	Voltage Discount at 34,500 Volts or Over (all kW/kVA and kWh)						3.50%

(1) Includes low-income portion of \$0.00120 per kWh and energy efficiency portion of \$0.00180 per kWh.

* Authorized by NHPUC Order No. 24,742 in Case No. DE 05-178, dated April 13, 2007

** Authorized by NHPUC Order No. 24,851 in Case No. DE 08-040, dated April 23, 2008

*** Authorized by NHPUC Order No. _____ in Case No. _____, dated _____

Issued: July 9, 2008

Effective: September 1, 2008

Issued By: Mark H. Collin

Treasurer

SUMMARY OF DELIVERY SERVICE RATES (Includes Electricity Consumption Tax) (continued)

Class	Distribution Charge*	External Delivery Charge***	Stranded Cost Charge**	System Benefits Charge (1)	Total Delivery Charges	Electricity Consumption Tax	Effective Delivery Rates (Incl. Electricity Consumption Tax)	
OL	All kWh	\$0.00000	\$0.01524	\$0.00882	\$0.00300	\$0.02706	\$0.00055	\$0.02761

Luminaire Charges

Nominal Watts	Lamp Size Lumens (Approx.)	Monthly kWh	Description	Price Per Luminaire	
				Per Mo.	Per Year
100	3,500	40	Mercury Vapor Street	\$7.88	\$94.56
175	7,000	67	Mercury Vapor Street	\$9.54	\$114.48
250	11,000	95	Mercury Vapor Street	\$10.95	\$131.40
400	20,000	154	Mercury Vapor Street	\$13.23	\$158.76
1,000	60,000	388	Mercury Vapor Street	\$27.29	\$327.48
250	11,000	95	Mercury Vapor Flood	\$11.73	\$140.76
400	20,000	154	Mercury Vapor Flood	\$14.24	\$170.88
1,000	60,000	388	Mercury Vapor Flood	\$24.26	\$291.12
100	3,500	40	Mercury Vapor Power Bracket	\$7.96	\$95.52
175	7,000	67	Mercury Vapor Power Bracket	\$8.94	\$107.28
50	4,000	21	Sodium Vapor Street	\$8.04	\$96.48
100	9,500	43	Sodium Vapor Street	\$9.18	\$110.16
150	16,000	60	Sodium Vapor Street	\$9.22	\$110.64
250	30,000	101	Sodium Vapor Street	\$11.82	\$141.84
400	50,000	161	Sodium Vapor Street	\$15.16	\$181.92
1,000	140,000	398	Sodium Vapor Street	\$26.94	\$323.28
150	16,000	60	Sodium Vapor Flood	\$10.79	\$129.48
250	30,000	101	Sodium Vapor Flood	\$12.90	\$154.80
400	50,000	161	Sodium Vapor Flood	\$14.80	\$177.60
1,000	140,000	398	Sodium Vapor Flood	\$27.18	\$326.16
50	4,000	21	Sodium Vapor Power Bracket	\$7.37	\$88.44
100	9,500	43	Sodium Vapor Power Bracket	\$8.39	\$100.68

(1) Includes low-income portion of \$0.00120 per kWh and energy efficiency portion of \$0.00180 per kWh.

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

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

				<u>Rate D</u>
<u>Tier</u>	<u>Percentage of Federal Poverty Guidelines</u>	<u>Discount</u>	<u>Blocks</u>	<u>LI-EAP Discount(1)</u>
1	176 - 185	5%	Customer Charge	(\$0.42)
			First 250 kWh	(\$0.00740)
			Excess 250 kWh	(\$0.00765)
2	151 - 175	7%	Customer Charge	(\$0.59)
			First 250 kWh	(\$0.01036)
			Excess 250 kWh	(\$0.01071)
3	126 - 150	18%	Customer Charge	(\$1.51)
			First 250 kWh	(\$0.02665)
			Excess 250 kWh	(\$0.02755)
4	101 - 125	33%	Customer Charge	(\$2.77)
			First 250 kWh	(\$0.04886)
			Excess 250 kWh	(\$0.05051)
5	76 - 100	48%	Customer Charge	(\$4.03)
			First 250 kWh	(\$0.07107)
			Excess 250 kWh	(\$0.07347)
6	0 - 75	70%	Customer Charge	(\$5.88)
			First 250 kWh	(\$0.10365)
			Excess 250 kWh	(\$0.10715)

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

Authorized by NHPUC Order No. _____ in Case No. _____, dated _____

Issued: July 9, 2008
 Effective: September 1, 2008

Issued By: Mark H. Collin
 Treasurer

CALCULATION OF THE EXTERNAL DELIVERY CHARGE

1. (Over)/under Recovery - Beginning Balance May 2008	\$1,066,921
2. Estimated Total Costs (May 2008 - April 2009)	\$13,580,032
3. Estimated Interest (May 2008 - April 2009)	<u>\$33,453</u>
4. Costs to be Recovered (L.1 + L.2 + L.3)	\$14,680,406
5. Estimated Calendar Month Deliveries in kWh (May 2008 - April 2009)	<u>1,298,409,798</u>
6. External Delivery Charge (\$/kWh) (L.5/L.6) effective May 1, 2008	\$0.01131
7. Incremental Costs (June 2008 - April 2009)	\$3,300,019
8. Estimated Calendar Month Deliveries in kWh (September 2008 - April 2009)	<u>839,198,186</u>
9. Incremental Increase to External Delivery Charge (\$/kWh) (L. 7 / L. 8)	\$0.00393
10. External Delivery Charge (\$/kWh) (L.6 + L. 9) effective September 1, 2008	0.01524

Authorized by NHPUC Order No. in Case No. , dated

UNITIL ENERGY SYSTEMS, INC.

DIRECT TESTIMONY OF
FRANCIS X. WELLS

New Hampshire Public Utilities Commission

Docket No.: DE 08-

July 9, 2008

TABLE OF CONTENTS

I.	INTRODUCTION	Page 1
II.	SUMMARY OF TESTIMONY	Page 2
III.	EXTERNAL DELIVERY CHARGE	Page 2
IV.	TARIFF CHANGES AND BILL IMPACTS	Page 7
V.	CONCLUSION	Page 9

LIST OF SCHEDULES

Schedule FXW-1: External Delivery Charge

Schedule FXW-2: Redline Tariffs

Schedule FXW-3: Bill Impact

1 **I. INTRODUCTION**

2 Q. Please state your name and business address.

3 A. My name is Francis X. Wells. My business address is 6 Liberty Lane West,
4 Hampton, NH.

5

6 Q. For whom do you work and in what capacity?

7 A. I am employed by Unitil Service Corp. ("USC") as Senior Energy Trader. USC
8 provides management and administrative services to Unitil Energy Systems, Inc.
9 ("UES") and Unitil Power Corp. ("UPC").

10

11 Q. Please summarize your educational background and professional qualifications.

12 A. I received my Bachelor of Arts Degree in both Economics and History from the
13 University of Maine in 1995. I joined USC in September 1996 as an Analyst,
14 assisting in the planning and operation of both electric power and natural gas
15 supply portfolios. Since January 2001 I have worked as a Senior Energy Trader
16 in the Energy Contracts Department. I have responsibilities in the area of energy
17 supply acquisition, including default service purchasing, regulatory reporting,
18 budgeting, and long-term supply planning.

19

20 Q. Have you previously testified before the New Hampshire Public Utilities
21 Commission ("Commission")?

22 A. Yes. I have testified on numerous occasions before the Commission.

23

1 **II. SUMMARY OF TESTIMONY**

2 Q. Please summarize your testimony in this proceeding.

3 A. UES proposes an interim increase in its External Delivery Charge (“EDC”) rate
4 from \$0.01131 per kWh, which was approved by the Commission in Docket No.
5 DE 08-040 and has been effective since May 1, 2008, to \$0.01524 per kWh,
6 effective September 1, 2008. UES proposes an increase in the EDC rate because
7 its revised estimates of transmission costs are substantially higher than those
8 which UES provided to the Commission in DE 08-040. Under DE 08-040, UES
9 prepared estimates of transmission costs, based on estimated transmission rates
10 beginning June 1, 2008 through April 30, 2009. UES has since been notified of
11 the actual transmission rates effective during this timeframe and has determined
12 that the actual transmission rates are significantly higher than the estimated
13 transmission rates used as a basis for estimating transmission costs under DE 08-
14 040. In addition NU has notified UES of a significant 2007 true-up adjustment
15 related to NU Network Integration Transmission Service (“NU Network
16 Service”). UES proposes to recover these additional transmission costs on a
17 current basis, rather than carrying a major under-recovery into the next annual
18 reconciliation filing.

19
20 **III. EXTERNAL DELIVERY CHARGE**

21 Q. What is UES' proposed EDC?

1 A. Schedule FXW-1, Page 1, provides the proposed EDC of \$0.01524/kWh
2 applicable to all classes. This charge is proposed to become effective September
3 1, 2008.

4
5 Q. How is the proposed EDC calculated?

6 A. The EDC is calculated by adding the incremental increase to the EDC to the
7 currently effective EDC. The incremental increase to the EDC is presented on
8 line 9 of Page 1 of 2 of Schedule FXW-1. The incremental increase to the EDC is
9 calculated by dividing the incremental costs for June 2008 through April 2009 by
10 the estimated calendar month deliveries for September 2008 through April 2009.
11 The currently effective EDC was approved in DE 08-040 and is shown on line 6
12 of Page 1 of 2 of Schedule FXW-1.

13
14 Q. Please provide UES' revised estimates of EDC costs.

15 A. Please refer to Page 2 of 2 of Schedule FXW-1. Third Party Transmission
16 Providers (NU Network Integration Transmission Service) ("NU Network
17 Service") and Regional and Transmission and Operating Entities ("Regional
18 Transmission") have been updated to reflect actual transmission rates effective
19 June 1, 2008. The actual Regional Transmission rates are substantially higher
20 than the estimated Regional Transmission rates used to calculate estimated
21 Regional Transmission costs used in DE 08-040. The revised estimates for both
22 NU Network Service and Regional Transmission are compared to the original
23 estimates on a monthly and total period basis.

1

2 Q. How do the updated estimates compare to the estimates provided to the

3 Commission in DE 08-040?

4 A. As can be seen in Table 1, below, the updated estimates are approximately \$3.3
5 million higher than the estimates used to calculate the EDC in DE 08-040. Table
6 1 compares the sum of the monthly estimates from June 2008 through April 2009
7 for each EDC cost item. The increase in estimates is due to an increase in
8 expected Regional Transmission costs of over \$2.3 million and to the 2007 true-
9 up of NU Network Service of approximately \$1 million, which is partially offset
10 by modestly lower going forward costs for NU Network Service. Cost estimates
11 for all other items recovered through the EDC remain unchanged in this interim
12 filing.

13

Table 1. June 2008 through April 2009 Estimated External Delivery Costs				
	External Delivery Costs:	Filed in DE 08-040	Updated Estimates	Variance
(a)	Third Party Transmission Providers (NU Network Integration Transmission Service)	\$1,405,531	\$2,365,820	\$960,290
(b)	Regional Transmission and Operating Entities	\$8,201,226	\$10,540,956	\$2,339,730
(j)	Total Costs (includes all other items recovered in the EDC)	\$12,669,176	\$15,969,195	\$3,300,019

14

15 Q. Please explain the higher than expected increase in Regional Transmission rates.

16 A. As discussed previously, the increase in EDC costs is based on the update of
17 estimated transmission rates for the period beginning June 1, 2008 through April

1 30, 2009 with the actual transmission rates for this period. UES was informed of
2 these rate changes mid-June 2008.

3
4 The Regional Transmission rate, which is effective as of June 1, 2008, is based on
5 the sum of 2007 revenue requirements of the New England transmission owners
6 plus an estimate by each transmission owner of the revenue requirements for
7 capital additions expected to be put into service during 2008 plus the
8 reconciliation of estimated revenue requirements for expected 2007 capital
9 additions (which were used to calculate the Regional Transmission rate effective
10 June 1, 2007) with revenue requirements for the actual 2007 capital additions.

11
12 UES' estimate for the Regional Transmission rate was based on the sum of the
13 Regional Transmission rates, which were in effect at the time, and UES' estimate
14 of the revenue requirements for capital additions expected to be put into service
15 during 2008. The Regional Transmission rates in effect when the estimate was
16 prepared were based upon 2006 revenue requirements of the New England
17 transmission owners plus an estimate of the revenue requirements for capital
18 additions expected to be put into service during 2007. Estimated capital additions
19 for 2008 were based upon ISO New England Inc.'s the October 2007 update of
20 the Regional System Plan Project Listing ("RSP Project List"), which was the
21 latest available at the time.

1 The reconciliation of the estimated 2007 revenue requirements with the actual
2 revenue requirements for actual 2007 revenue requirements account for about
3 26% of the increase from the estimated Regional Transmission rate to the actual
4 Regional Transmission rate. This is because the actual 2007 investment and
5 revenue requirements were higher than had been estimated when the rates for
6 June 1, 2006 were set. UES' underestimation of the New England transmission
7 owners' estimate of revenue requirements for 2008 capital additions accounted for
8 approximately 36% of the variance between actual and estimated Regional
9 Transmission rates. The remaining 38% of this variance appears to be attributable
10 to a general increase in 2007 revenue requirements over 2006 revenue
11 requirements for items not directly related to either capital investment or the
12 reconciliation of 2007 revenue requirement estimate.

13
14 Q. Please explain the 2007 true-up for NU Network Service.

15 A. UES' share of the estimated net revenue requirement for NU Network Service,
16 which was prepared by NU in June 2005 for the January through May 2007
17 billing period and in June 2006 for the June 2007 through December 2007 billing
18 period, was \$1 million lower than UES' share of actual net revenue requirements
19 for 2007. Through communications with NU, UES has learned that NU attributes
20 the increase to higher than estimated incremental revenue requirements associated
21 with capital additions and lower than estimated transmission revenue credits from
22 the ISO-NE through regional transmission rates and a general increase in
23 transmission costs.

1 NU estimates incremental revenue requirements by first estimating the level of
2 capital additions to be put into service for the year. To convert this transmission
3 investment figure to a revenue requirement figure, NU multiplies the capital
4 additions by a fixed capacity rate, which is calculated by dividing prior year
5 revenue requirements by total transmission plant. NU has informed UES that the
6 actual fixed capacity rate for 2007 was higher than the estimated fixed capacity
7 rate, based on the 2005 fixed capacity rate for January through May 2007 and
8 2006 fixed capacity rate for June through December 2007.

9
10 NU estimates its transmission revenue credits from the ISO-NE through the
11 regional transmission rate based upon the ISO-NE's load forecast, made publicly
12 available in its annual Capacity, Energy, Loads, and Transmission forecast.
13 Actual 2007 loads were lower than estimated. Since regional transmission rates
14 are a fixed per kW rate, lower loads contribute to lower regional transmission
15 revenue and thereby reduce the transmission revenue credits to the NU Network
16 Service net revenue requirement.

17
18 The basis for NU's estimate of the NU Network Service costs is the prior year
19 revenue requirement. General cost increases in 2007 over 2006 and 2005 revenue
20 requirements also contributed to the need for the true-up adjustment.

21
22 **VI. TARIFF CHANGES AND BILL IMPACTS**

1 Q. Has UES included tariff changes to reflect the proposed rate changes for effect
2 September 1, 2008?

3 A. Schedule FXW-2, Page 1 is the redline tariff of the EDC. Note that this page is
4 essentially the same as provided on Page 1 of Schedule FXW-1. Pages 2 and 3 of
5 Schedule FXW-2 provide the redline of UES tariff Pages 4 and 5, Summary of
6 Delivery Service Rates, and Schedule FXW-1, Page 4 provides the redline of tariff
7 Page 6, Summary of Low-Income Electric Assistance Program Discounts. These
8 pages have been revised to incorporate the proposed EDC as well as to eliminate the
9 D – Controlled Off-Peak Water Heating and G2 – Controlled Off-Peak Water Heating
10 classes which were approved for cancellation by Secretarial Letter dated June 11,
11 2008 in DE 08-080.

12
13 Q. Have you included any bill impacts as a result of proposed rate changes effective
14 September 1, 2008?

15 A. Yes, rate changes and bill impacts as a result of changes to the EDC have been
16 provided in Schedule FXW-3. Pages 1 through 3 provide a table comparing the
17 existing rates to the proposed rates for all the rate classes. These pages also show the
18 impact on a typical bill for each class in order to identify the effect of each rate
19 component on a typical bill.

20
21 Page 4 shows bill impacts to the residential class based on the mean and median use.
22 Page 4 is provided in a format similar to Pages 1 through 3.

23

1 Page 5 provides the overall average class bill impacts as a result of changes to the
2 EDC. As shown, for customers who have not chosen an external supplier, the
3 Residential and General Service classes will increase about 2.5%. Large General
4 Service will increase about 2.1%. Outdoor lighting will increase about 1.5%.

5
6 Pages 6 through 11 of Schedule FXW-3 provide typical bill impacts for all classes for
7 a range of usage levels.

8

9 **V. CONCLUSION**

10 Q. Does that conclude your testimony?

11 A. Yes, it does.

UNITIL ENERGY SYSTEMS, INC.
CALCULATION OF THE EXTERNAL DELIVERY CHARGE
Effective September 1, 2008

1. (Over)/under Recovery - Beginning Balance May 2008	\$1,066,921	*
2. Estimated Total Costs (May 2008 - April 2009)	\$13,580,032	*
3. Estimated Interest (May 2008 - April 2009)	<u>\$33,453</u>	*
4. Costs to be Recovered (L.1 + L.2 + L.3)	\$14,680,406	*
5. Estimated Calendar Month Deliveries in kWh (May 2008 - April 2009)	<u>1,298,409,798</u>	*
6. External Delivery Charge (\$/kWh) (L.5/L.6) effective May 1, 2008	\$0.01131	*
7. Incremental Costs (June 2008 - April 2009) (Page 2 of 2)	\$3,300,019	
8. Estimated Calendar Month Deliveries in kWh (September 2008 - April 2009)	<u>839,198,186</u>	*
9. Incremental Increase to External Delivery Charge (\$/kWh) (L. 7 / L. 8)	\$0.00393	
10. External Delivery Charge (\$/kWh) (L.6 + L. 9) effective September 1, 2008	0.01524	

* As filed in DE 08-040 on March 14, 2008

Third Party Transmission Providers (NU Network Integration
Transmission Service):

Northeast Utilities

	<u>Re-Estimate</u>	<u>Original Estimate *</u>	<u>Increase/(Decrease)</u>
Jun-08	\$99,943	\$127,776	(\$27,833)
Jul-08	\$1,123,774	\$127,776	\$995,998
Aug-08	\$99,943	\$127,776	(\$27,833)
Sep-08	\$99,943	\$127,776	(\$27,833)
Oct-08	\$99,943	\$127,776	(\$27,833)
Nov-08	\$99,943	\$127,776	(\$27,833)
Dec-08	\$99,943	\$127,776	(\$27,833)
Jan-09	\$160,597	\$127,776	\$32,822
Feb-09	\$160,597	\$127,776	\$32,822
Mar-09	\$160,597	\$127,776	\$32,822
Apr-09	<u>\$160,597</u>	<u>\$127,776</u>	<u>\$32,822</u>
Total Jun 2008-Sep 2009	\$2,365,820	\$1,405,531	\$960,290

Regional Transmission and Operating Entities:
ISO New England Inc., Regional Transmission Operator, Nepoch

	<u>Re-Estimate</u>	<u>Original Estimate *</u>	<u>Increase/(Decrease)</u>
Jun-08	\$1,084,301	\$840,948	\$243,354
Jul-08	\$1,101,306	\$853,832	\$247,474
Aug-08	\$1,169,976	\$905,861	\$264,114
Sep-08	\$966,755	\$751,885	\$214,869
Oct-08	\$821,560	\$641,875	\$179,685
Nov-08	\$865,888	\$675,461	\$190,427
Dec-08	\$953,802	\$742,072	\$211,730
Jan-09	\$971,234	\$755,279	\$215,955
Feb-09	\$929,566	\$724,920	\$204,646
Mar-09	\$901,118	\$702,154	\$198,964
Apr-09	<u>\$775,450</u>	<u>\$606,938</u>	<u>\$168,512</u>
Total Jun 2008-Sep 2009	\$10,540,956	\$8,201,226	\$2,339,730

Net Increase/(Decrease) to costs \$3,300,019

* As filed in DE 08-040 on March 14, 2008

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

Third~~Second~~ Revised Page 67
Superseding Second~~First~~ Revised Page 67

CALCULATION OF THE EXTERNAL DELIVERY CHARGE

(I)

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9. Incremental Increase to External Delivery Charge (\$/kWh) (L. 7 / L. 8)	\$0.00393
10. External Delivery Charge (\$/kWh) (L.6 + L. 9) effective September 1, 2008	0.01524

Authorized by NHPUC Order No. ~~24,851~~ in Case No. ~~DE 08-040~~, dated ~~April 23, 2008~~

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Effective: September~~May~~ 1, 2008

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Issued By: Mark H. Collin
Treasurer

NHPUC No. 3 - Electricity Delivery

Unitil Energy Systems, Inc.

Superseding Fourth Third Revised Page 4

(I), (D)

SUMMARY OF DELIVERY SERVICE RATES (Includes Electricity Consumption Tax)

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D	Customer Charge	\$8.40					\$8.40	\$8.40		\$8.40	\$8.40
	First 250 kWh	\$0.01810	\$0.01131	\$0.01524	\$0.00882	\$0.00300	\$0.04133	\$0.04516	\$0.00055	\$0.04178	\$0.04571
	Excess 250 kWh	\$0.02310	\$0.01131	\$0.01524	\$0.00882	\$0.00300	\$0.04623	\$0.05016	\$0.00055	\$0.04678	\$0.05071
(D)	D - Controlled Off Peak Water Heating	Customer Charge					\$3.75			\$3.75	
	Off Peak kWh	\$0.00521	\$0.01131	\$0.01524	\$0.00882	\$0.00300	\$0.02834		\$0.00055	\$0.02889	
G2	Customer Charge	\$11.00					\$11.00	\$11.00		\$11.00	\$11.00
	All kW	\$7.03			\$1.55		\$8.58	\$8.58		\$8.58	\$8.58
	All kWh	\$0.00000	\$0.01131	\$0.01524	\$0.00298	\$0.00300	\$0.01730	\$0.02122	\$0.00055	\$0.01784	\$0.02177
G2 - kWh meter	Customer Charge	\$8.40					\$8.40	\$8.40		\$8.40	\$8.40
	All kWh	\$0.02975	\$0.01131	\$0.01524	\$0.00882	\$0.00300	\$0.05288	\$0.05681	\$0.00055	\$0.05343	\$0.05736
G2 - Quick Recovery Water Heat and/or Space Heat	Customer Charge	\$3.75					\$3.75	\$3.75		\$3.75	\$3.75
	All kWh	\$0.02088	\$0.01131	\$0.01524	\$0.00882	\$0.00300	\$0.04401	\$0.04794	\$0.00055	\$0.04456	\$0.04849
(D)	G2 - Controlled Off Peak Water Heating	Customer Charge					\$3.75			\$3.75	
	Off Peak kWh	\$0.00480	\$0.01131	\$0.01524	\$0.00882	\$0.00300	\$0.02793		\$0.00055	\$0.02848	
G1	Customer Charge	\$108.86	Secondary Voltage				\$108.86	\$108.86		\$108.86	\$108.86
	Customer Charge	\$64.51	Primary Voltage				\$64.51	\$64.51		\$64.51	\$64.51
	All kVA	\$5.69			\$2.25		\$7.94	\$7.94		\$7.94	\$7.94
	All kWh	\$0.00000	\$0.01131	\$0.01524	\$0.00267	\$0.00300	\$0.01608	\$0.02091	\$0.00055	\$0.01753	\$0.02146
ALL GENERAL	Transformer Ownership Credit (kW/kVa)									(\$0.35)	(\$0.35)
	Voltage Discount at 4,160 Volts or Over (all kW/kVA and kWh)									2.00%	2.00%
	Voltage Discount at 34,500 Volts or Over (all kW/kVA and kWh)									3.50%	3.50%

(1) Includes low-income portion of \$0.00120 per kWh and energy efficiency portion of \$0.00180 per kWh.

015

* Authorized by NHPUC Order No. 24,742 in Case No. DE 05-178, dated April 13, 2007
 ** Authorized by NHPUC Order No. 24,851 in Case No. DE 08-040, dated April 23, 2008
 *** Authorized by NHPUC Order No. in Case No. , dated

(I)

SUMMARY OF DELIVERY SERVICE RATES (Includes Electricity Consumption Tax) (continued)

Class	Distribution Charge*	External Delivery Charge**	External Delivery Charge***	Stranded Cost Charge**	System Benefits Charge (1)	Total Delivery Charges	Total Delivery Charges	Electricity Consumption Tax	Effective Delivery Rates (Incl. Electricity Consumption Tax)	Effective Delivery Rates (Incl. Electricity Consumption Tax)	
OL	All kWh	\$0.00000	\$0.01121	\$0.01524	\$0.00882	\$0.00300	\$0.02213	\$0.02706	\$0.00055	\$0.02368	\$0.02761

Luminaire Charges

Nominal Watts	Lamp Size		Monthly kWh	Description	Price Per Luminaire	
	Nominal Lumens (Approx.)	Monthly kWh			Per Mo.	Per Year
100	3,500	40		Mercury Vapor Street	\$7.88	\$94.56
175	7,000	67		Mercury Vapor Street	\$9.54	\$114.48
250	11,000	95		Mercury Vapor Street	\$10.95	\$131.40
400	20,000	154		Mercury Vapor Street	\$13.23	\$158.76
1,000	60,000	388		Mercury Vapor Street	\$27.29	\$327.48
250	11,000	95		Mercury Vapor Flood	\$11.73	\$140.76
400	20,000	154		Mercury Vapor Flood	\$14.24	\$170.88
1,000	60,000	388		Mercury Vapor Flood	\$24.26	\$291.12
100	3,500	40		Mercury Vapor Power Bracket	\$7.96	\$95.52
175	7,000	67		Mercury Vapor Power Bracket	\$8.94	\$107.28
50	4,000	21		Sodium Vapor Street	\$8.04	\$96.48
100	9,500	43		Sodium Vapor Street	\$9.18	\$110.16
150	16,000	60		Sodium Vapor Street	\$9.22	\$110.64
250	30,000	101		Sodium Vapor Street	\$11.82	\$141.84
400	50,000	161		Sodium Vapor Street	\$15.16	\$181.92
1,000	140,000	398		Sodium Vapor Street	\$26.94	\$323.28
150	16,000	60		Sodium Vapor Flood	\$10.79	\$129.48
250	30,000	101		Sodium Vapor Flood	\$12.90	\$154.80
400	50,000	161		Sodium Vapor Flood	\$14.80	\$177.60
1,000	140,000	398		Sodium Vapor Flood	\$27.18	\$326.16
50	4,000	21		Sodium Vapor Power Bracket	\$7.37	\$88.44
100	9,500	43		Sodium Vapor Power Bracket	\$8.39	\$100.68

(1) Includes low-income portion of \$0.00120 per kWh and energy efficiency portion of \$0.00180 per kWh.

* Authorized by NHPUC Order No. 24,742 in Case No. DE 05-178, dated April 13, 2007
 ** Authorized by NHPUC Order No. 24,831 in Case No. DE 08-040, dated April 23, 2008
 *** Authorized by NHPUC Order No. _____ in Case No. _____, dated _____

016

NHPUC No. 3 - Electricity Delivery

Fifth Fourth Revised Page 6

Unitil Energy Systems, Inc.

Superseding Fourth Third Revised Page 6

(I), (D)

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	Blocks	Rate D		(D) Rate D—Controlled <u>Off Peak Water Heating</u>	
				LI-EAP Discount(1)	LI-EAP Discount(1)	LI-EAP Discount(1)	LI-EAP Discount(1)
1	176 - 185	5%	Customer Charge	(\$0.42)	(\$0.42)	Customer Charge	(\$0.19)
			First 250 kWh	(\$0.00721)	(\$0.00740)	Off Peak kWh	(\$0.00656)
			Excess 250 kWh	(\$0.00746)	(\$0.00765)		
2	151 - 175	7%	Customer Charge	(\$0.59)	(\$0.59)	Customer Charge	(\$0.26)
			First 250 kWh	(\$0.01009)	(\$0.01036)	Off Peak kWh	(\$0.00919)
			Excess 250 kWh	(\$0.01044)	(\$0.01071)		
3	126 - 150	18%	Customer Charge	(\$1.51)	(\$1.51)	Customer Charge	(\$0.68)
			First 250 kWh	(\$0.02595)	(\$0.02665)	Off Peak kWh	(\$0.02363)
			Excess 250 kWh	(\$0.02685)	(\$0.02755)		
4	101 - 125	33%	Customer Charge	(\$2.77)	(\$2.77)	Customer Charge	(\$1.24)
			First 250 kWh	(\$0.04757)	(\$0.04886)	Off Peak kWh	(\$0.04331)
			Excess 250 kWh	(\$0.04922)	(\$0.05051)		
5	76 - 100	48%	Customer Charge	(\$4.03)	(\$4.03)	Customer Charge	(\$1.80)
			First 250 kWh	(\$0.06919)	(\$0.07107)	Off Peak kWh	(\$0.06300)
			Excess 250 kWh	(\$0.07159)	(\$0.07347)		
6	0 - 75	70%	Customer Charge	(\$5.88)	(\$5.88)	Customer Charge	(\$2.63)
			First 250 kWh	(\$0.10090)	(\$0.10365)	Off Peak kWh	(\$0.09188)
			Excess 250 kWh	(\$0.10440)	(\$0.10715)		

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

Authorized by NHPUC Order No. 24,851 in Case No. DE 08-040, dated April 23, 2008 and
Order No. 24,838 in Case No. DE 08-015, dated March 21, 2008

Issued: July 9 April 24, 2008
Effective: September May 1, 2008

Issued By: Mark H. Collin
Treasurer

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

Residential Rate D 500 kWh Bill

<u>Rate Components</u>	8/1/2008	9/1/2008	<u>Difference</u>	<u>Current Bill*</u>	<u>As Revised Bill*</u>	<u>Difference</u>	%
	<u>Current Rate</u>	<u>As Revised</u>					<u>Difference to Total Bill</u>
Customer Charge	\$8.40	\$8.40	\$0.00	\$8.40	\$8.40	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.01810	\$0.01810	\$0.00000	\$4.53	\$4.53	\$0.00	0.0%
Excess 250 kWh	\$0.02310	\$0.02310	\$0.00000	\$5.78	\$5.78	\$0.00	0.0%
External Delivery Charge	\$0.01131	\$0.01524	\$0.00393	\$5.66	\$7.62	\$1.97	2.4%
Stranded Cost Charge	\$0.00882	\$0.00882	\$0.00000	\$4.41	\$4.41	\$0.00	0.0%
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	\$1.50	\$1.50	\$0.00	0.0%
Default Service Charge	<u>\$0.10291</u>	<u>\$0.10291</u>	<u>\$0.00000</u>	<u>\$51.46</u>	<u>\$51.46</u>	<u>\$0.00</u>	<u>0.0%</u>
First 250 kWh	\$0.14414	\$0.14807	\$0.00393				
Excess 250 kWh	\$0.14914	\$0.15307	\$0.00393				
Total Bill				\$81.72	\$83.69	\$1.97	2.4%

* 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>							
<u>Rate Components</u>	8/1/2008	9/1/2008	<u>Difference</u>	<u>Current Bill*</u>	<u>As Revised Bill*</u>	<u>Difference</u>	% <u>Difference to Total Bill</u>
	<u>Current Rate</u>	<u>As Revised</u>					
Customer Charge	\$3.75	\$3.75	\$0.00	\$3.75	\$3.75	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.02088	\$0.02088	\$0.00000	\$41.76	\$41.76	\$0.00	0.0%
External Delivery Charge	\$0.01131	\$0.01524	\$0.00393	\$22.62	\$30.48	\$7.86	2.6%
Stranded Cost Charge	\$0.00882	\$0.00882	\$0.00000	\$17.64	\$17.64	\$0.00	0.0%
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	\$6.00	\$6.00	\$0.00	0.0%
Default Service Charge	<u>\$0.10291</u>	<u>\$0.10291</u>	<u>\$0.00000</u>	<u>\$205.82</u>	<u>\$205.82</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$0.14692	\$0.15085	\$0.00393	\$293.84	\$301.70	\$7.86	2.6%
Total Bill				\$297.59	\$305.45	\$7.86	2.6%

<u>Regular General G2 kWh Meter 125 kWh Typical Bill</u>							
<u>Rate Components</u>	8/1/2008	9/1/2008	<u>Difference</u>	<u>Current Bill*</u>	<u>As Revised Bill*</u>	<u>Difference</u>	% <u>Difference to Total Bill</u>
	<u>Current Rate</u>	<u>As Revised</u>					
Customer Charge	\$8.40	\$8.40	\$0.00	\$8.40	\$8.40	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.02975	\$0.02975	\$0.00000	\$3.72	\$3.72	\$0.00	0.0%
External Delivery Charge	\$0.01131	\$0.01524	\$0.00393	\$1.41	\$1.91	\$0.49	1.8%
Stranded Cost Charge	\$0.00882	\$0.00882	\$0.00000	\$1.10	\$1.10	\$0.00	0.0%
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	\$0.38	\$0.38	\$0.00	0.0%
Default Service Charge	<u>\$0.10291</u>	<u>\$0.10291</u>	<u>\$0.00000</u>	<u>\$12.86</u>	<u>\$12.86</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$0.15579	\$0.15972	\$0.00393	\$19.47	\$19.97	\$0.49	1.8%
Total Bill				\$27.87	\$28.37	\$0.49	1.8%

* Impacts do not include the Electricity Consumption Tax.

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

<u>Regular General G2 Demand, 10 kW, 3,000 kWh Typical Bill</u>							
	8/1/2008	9/1/2008					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As revised</u>	<u>Difference</u>	<u>Current Bill*</u>	<u>As Revised Bill*</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$11.00	\$11.00	\$0.00	\$11.00	\$11.00	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$7.03	\$7.03	\$0.00	\$70.30	\$70.30	\$0.00	0.0%
Stranded Cost Charge	\$1.55	\$1.55	\$0.00	\$15.50	\$15.50	\$0.00	0.0%
Total	\$8.58	\$8.58	\$0.00	\$85.80	\$85.80	\$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	\$0.01131	\$0.01524	\$0.00393	\$33.93	\$45.72	\$11.79	2.6%
Stranded Cost Charge	\$0.00298	\$0.00298	\$0.00000	\$8.94	\$8.94	\$0.00	0.0%
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	\$9.00	\$9.00	\$0.00	0.0%
Default Service Charge	\$0.10291	\$0.10291	\$0.00000	\$308.73	\$308.73	\$0.00	0.0%
Total	\$0.12020	\$0.12413	\$0.00393	\$360.60	\$372.39	\$11.79	2.6%
Total Bill				\$457.40	\$469.19	\$11.79	2.6%

<u>Large General - G1 550 kVa, 200,000 kWh Typical Bill</u>							
	8/1/2008	9/1/2008					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill*</u>	<u>As Revised Bill*</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$108.86	\$108.86	\$0.00	\$108.86	\$108.86	\$0.00	0.0%
	<u>All kVa</u>	<u>All kVa</u>					
Distribution Charge	\$5.69	\$5.69	\$0.00	\$3,129.50	\$3,129.50	\$0.00	0.0%
Stranded Cost Charge	\$2.25	\$2.25	\$0.00	\$1,237.50	\$1,237.50	\$0.00	0.0%
Total	\$7.94	\$7.94	\$0.00	\$4,367.00	\$4,367.00	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%
External Delivery Charge	\$0.01131	\$0.01524	\$0.00393	\$2,262.00	\$3,048.00	\$786.00	2.4%
Stranded Cost Charge	\$0.00267	\$0.00267	\$0.00000	\$534.00	\$534.00	\$0.00	0.0%
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	\$600.00	\$600.00	\$0.00	0.0%
Default Service Charge	\$0.12126	\$0.12126	\$0.00000	\$24,252.00	\$24,252.00	\$0.00	0.0%
Total	\$0.13824	\$0.14217	\$0.00393	\$27,648.00	\$28,434.00	\$786.00	2.4%
Total Bill				\$32,123.86	\$32,909.86	\$786.00	2.4%

* 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 672 kWh Bill - Mean Use*

	8/1/2008	9/1/2008					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill**</u>	<u>As Revised Bill**</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$8.40	\$8.40	\$0.00	\$8.40	\$8.40	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.01810	\$0.01810	\$0.00000	\$4.53	\$4.53	\$0.00	0.0%
Excess 250 kWh	\$0.02310	\$0.02310	\$0.00000	\$9.75	\$9.75	\$0.00	0.0%
External Delivery Charge	\$0.01131	\$0.01524	\$0.00393	\$7.60	\$10.24	\$2.64	2.5%
Stranded Cost Charge	\$0.00882	\$0.00882	\$0.00000	\$5.93	\$5.93	\$0.00	0.0%
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	\$2.02	\$2.02	\$0.00	0.0%
Default Service Charge	<u>\$0.10291</u>	<u>\$0.10291</u>	<u>\$0.00000</u>	<u>\$69.16</u>	<u>\$69.16</u>	<u>\$0.00</u>	<u>0.0%</u>
First 250 kWh	\$0.14414	\$0.14807	\$0.00393				
Excess 250 kWh	\$0.14914	\$0.15307	\$0.00393				
Total Bill				\$107.37	\$110.01	\$2.64	2.5%

Residential Rate D 562 kWh Bill - Median Use*

	8/1/2008	9/1/2008					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill**</u>	<u>As Revised Bill**</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$8.40	\$8.40	\$0.00	\$8.40	\$8.40	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.01810	\$0.01810	\$0.00000	\$4.53	\$4.53	\$0.00	0.0%
Excess 250 kWh	\$0.02310	\$0.02310	\$0.00000	\$7.21	\$7.21	\$0.00	0.0%
External Delivery Charge	\$0.01131	\$0.01524	\$0.00393	\$6.36	\$8.56	\$2.21	2.4%
Stranded Cost Charge	\$0.00882	\$0.00882	\$0.00000	\$4.96	\$4.96	\$0.00	0.0%
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	\$1.69	\$1.69	\$0.00	0.0%
Default Service Charge	<u>\$0.10291</u>	<u>\$0.10291</u>	<u>\$0.00000</u>	<u>\$57.84</u>	<u>\$57.84</u>	<u>\$0.00</u>	<u>0.0%</u>
First 250 kWh	\$0.14414	\$0.14807	\$0.00393				
Excess 250 kWh	\$0.14914	\$0.15307	\$0.00393				
Total Bill				\$90.97	\$93.18	\$2.21	2.4%

* Based on billing period June 2007 through May 2008
** Impacts do not include the Electricity Consumption Tax.

021

Unitil Energy Systems, Inc.
Average Class Bill Impacts
Due to Proposed Rate Changes Effective September 1, 2008

(A) <u>Class of Service</u>	(B) <u>Number of Customers</u>	(C) <u>Annual kWh Sales</u>	(D) <u>Annual kW / kVA Sales</u>	(E) <u>Proposed EDC 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 EDC Revenue</u>
Residential	738,543	486,378,217	n/a	\$1,911,466	\$77,897,672	\$79,809,138	\$1,911,466	2.5%
General Service	125,046	354,008,286	1,298,686	\$1,391,253	\$55,230,048	\$56,621,300	\$1,391,253	2.5%
Large General Service	1,822	364,679,187	996,528	\$1,433,189	\$68,095,477	\$69,528,666	\$1,433,189	2.1%
Outdoor Lighting	117,884	9,206,974	n/a	\$36,183	\$2,397,243	\$2,433,427	\$36,183	1.5%
Total	983,295	1,214,272,664		\$4,772,092	\$203,620,439	\$208,392,531	\$4,772,092	2.3%

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

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

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

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

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

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

Unitil Energy Systems, Inc. Typical Bill Impacts - August 1, 2008 versus September 1, 2008 Impacts do NOT include the Electricity Consumption Tax Impact on D Rate Customers				
<u>Average kWh</u>	<u>Total Bill Using Rates 8/1/2008</u>	<u>Total Bill Using Rates 9/1/2008</u>	<u>Total Difference</u>	<u>% Total Difference</u>
125	\$26.42	\$26.91	\$0.49	1.9%
150	\$30.02	\$30.61	\$0.59	2.0%
500	\$81.72	\$83.69	\$1.97	2.4%
750	\$119.01	\$121.95	\$2.95	2.5%
1,000	\$156.29	\$160.22	\$3.93	2.5%
1,250	\$193.58	\$198.49	\$4.91	2.5%
1,500	\$230.86	\$236.76	\$5.90	2.6%
2,000	\$305.43	\$313.29	\$7.86	2.6%
3,500	\$529.14	\$542.90	\$13.76	2.6%
5,000	\$752.85	\$772.50	\$19.65	2.6%

	<u>Rates - Effective August 1, 2008</u>	<u>Rates - Proposed September 1, 2008</u>	<u>Difference</u>
Customer Charge	\$8.40	\$8.40	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distributi First 250 kWh	\$0.01810	\$0.01810	\$0.00000
Excess 250 kWh	\$0.02310	\$0.02310	\$0.00000
External Delivery Charge	\$0.01131	\$0.01524	\$0.00393
Stranded Cost Charge	\$0.00882	\$0.00882	\$0.00000
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000
Default Service Charge	<u>\$0.10291</u>	<u>\$0.10291</u>	<u>\$0.00000</u>
TOTAL First 250 kWh	\$0.14414	\$0.14807	\$0.00393
Excess 250 kWh	\$0.14914	\$0.15307	\$0.00393

Unitil Energy Systems, Inc.						
Typical Bill Impacts - August 1, 2008 versus September 1, 2008						
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 8/1/2008</u>	<u>Total Bill Using Rates 9/1/2008</u>	<u>Total Difference</u>	<u>% Total Difference</u>
20%	5	730	\$141.65	\$144.51	\$2.87	2.0%
20%	10	1,460	\$272.29	\$278.03	\$5.74	2.1%
20%	15	2,190	\$402.94	\$411.54	\$8.61	2.1%
20%	25	3,650	\$664.23	\$678.57	\$14.34	2.2%
20%	50	7,300	\$1,317.46	\$1,346.15	\$28.69	2.2%
20%	75	10,950	\$1,970.69	\$2,013.72	\$43.03	2.2%
20%	100	14,600	\$2,623.92	\$2,681.30	\$57.38	2.2%
20%	150	21,900	\$3,930.38	\$4,016.45	\$86.07	2.2%
36%	5	1,314	\$211.84	\$217.01	\$5.16	2.4%
36%	10	2,628	\$412.69	\$423.01	\$10.33	2.5%
36%	15	3,942	\$613.53	\$629.02	\$15.49	2.5%
36%	25	6,570	\$1,015.21	\$1,041.03	\$25.82	2.5%
36%	50	13,140	\$2,019.43	\$2,071.07	\$51.64	2.6%
36%	75	19,710	\$3,023.64	\$3,101.10	\$77.46	2.6%
36%	100	26,280	\$4,027.86	\$4,131.14	\$103.28	2.6%
36%	150	39,420	\$6,036.28	\$6,191.20	\$154.92	2.6%
50%	5	1,825	\$273.27	\$280.44	\$7.17	2.6%
50%	10	3,650	\$535.53	\$549.87	\$14.34	2.7%
50%	15	5,475	\$797.80	\$819.31	\$21.52	2.7%
50%	25	9,125	\$1,322.33	\$1,358.19	\$35.86	2.7%
50%	50	18,250	\$2,633.65	\$2,705.37	\$71.72	2.7%
50%	75	27,375	\$3,944.98	\$4,052.56	\$107.58	2.7%
50%	100	36,500	\$5,256.30	\$5,399.75	\$143.45	2.7%
50%	150	54,750	\$7,878.95	\$8,094.12	\$215.17	2.7%

	<u>Rates - Effective August 1, 2008</u>	<u>Rates - Proposed September 1, 2008</u>	<u>Difference</u>
Customer Charge	\$11.00	\$11.00	\$0.00
Distribution Charge	<u>All kW</u> \$7.03	<u>All kW</u> \$7.03	<u>All kW</u> \$0.00
Stranded Cost Charge	<u>\$1.55</u>	<u>\$1.55</u>	<u>\$0.00</u>
TOTAL	\$8.58	\$8.58	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.01131	\$0.01524	\$0.00393
Stranded Cost Charge	\$0.00298	\$0.00298	\$0.00000
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000
Default Service Charge	<u>\$0.10291</u>	<u>\$0.10291</u>	<u>\$0.00000</u>
TOTAL	\$0.12020	\$0.12413	\$0.00393

Unitil Energy Systems, Inc. Typical Bill Impacts - August 1, 2008 versus September 1, 2008 Impacts do NOT include the Electricity Consumption Tax Impact on G2 kWh Meter Rate Customers																																								
Average Monthly kWh	Total Bill Using Rates 8/1/2008	Total Bill Using Rates 9/1/2008	Total Difference	% Total Difference																																				
15	\$10.74	\$10.80	\$0.06	0.5%																																				
75	\$20.08	\$20.38	\$0.29	1.5%																																				
150	\$31.77	\$32.36	\$0.59	1.9%																																				
250	\$47.35	\$48.33	\$0.98	2.1%																																				
350	\$62.93	\$64.30	\$1.38	2.2%																																				
450	\$78.51	\$80.27	\$1.77	2.3%																																				
550	\$94.08	\$96.25	\$2.16	2.3%																																				
650	\$109.66	\$112.22	\$2.55	2.3%																																				
750	\$125.24	\$128.19	\$2.95	2.4%																																				
900	\$148.61	\$152.15	\$3.54	2.4%																																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;"></th> <th style="text-align: center; border-bottom: 1px solid black;">Rates - Effective August 1, 2008</th> <th style="text-align: center; border-bottom: 1px solid black;">Rates - Proposed</th> <th style="text-align: center; border-bottom: 1px solid black;">Difference</th> </tr> </thead> <tbody> <tr> <td>kWh Meter Customer Charge</td> <td style="text-align: center;">\$8.40</td> <td style="text-align: center;">\$8.40</td> <td style="text-align: center;">\$0.00</td> </tr> <tr> <td></td> <td style="text-align: center;"><u>All kWh</u></td> <td style="text-align: center;"><u>All kWh</u></td> <td style="text-align: center;"><u>All kWh</u></td> </tr> <tr> <td>Distribution Charge</td> <td style="text-align: center;">\$0.02975</td> <td style="text-align: center;">\$0.02975</td> <td style="text-align: center;">\$0.00000</td> </tr> <tr> <td>External Delivery Charge</td> <td style="text-align: center;">\$0.01131</td> <td style="text-align: center;">\$0.01524</td> <td style="text-align: center;">\$0.00393</td> </tr> <tr> <td>Stranded Cost Charge</td> <td style="text-align: center;">\$0.00882</td> <td style="text-align: center;">\$0.00882</td> <td style="text-align: center;">\$0.00000</td> </tr> <tr> <td>System Benefits Charge</td> <td style="text-align: center;">\$0.00300</td> <td style="text-align: center;">\$0.00300</td> <td style="text-align: center;">\$0.00000</td> </tr> <tr> <td>Default Service Charge</td> <td style="text-align: center;"><u>\$0.10291</u></td> <td style="text-align: center;"><u>\$0.10291</u></td> <td style="text-align: center;"><u>\$0.00000</u></td> </tr> <tr> <td>TOTAL</td> <td style="text-align: center;">\$0.15579</td> <td style="text-align: center;">\$0.15972</td> <td style="text-align: center;">\$0.00393</td> </tr> </tbody> </table>						Rates - Effective August 1, 2008	Rates - Proposed	Difference	kWh Meter Customer Charge	\$8.40	\$8.40	\$0.00		<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	Distribution Charge	\$0.02975	\$0.02975	\$0.00000	External Delivery Charge	\$0.01131	\$0.01524	\$0.00393	Stranded Cost Charge	\$0.00882	\$0.00882	\$0.00000	System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	Default Service Charge	<u>\$0.10291</u>	<u>\$0.10291</u>	<u>\$0.00000</u>	TOTAL	\$0.15579	\$0.15972	\$0.00393
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Unitil Energy Systems, Inc. Typical Bill Impacts - August 1, 2008 versus September 1, 2008 Impacts do NOT include the Electricity Consumption Tax Impact on G2 QRWH and SH Rate Customers				
Average kWh	Total Bill Using Rates 8/1/2008	Total Bill Using Rates 9/1/2008	Total Difference	% Total Difference
100	\$18.44	\$18.84	\$0.39	2.1%
200	\$33.13	\$33.92	\$0.79	2.4%
300	\$47.83	\$49.01	\$1.18	2.5%
400	\$62.52	\$64.09	\$1.57	2.5%
500	\$77.21	\$79.18	\$1.97	2.5%
750	\$113.94	\$116.89	\$2.95	2.6%
1,000	\$150.67	\$154.60	\$3.93	2.6%
1,500	\$224.13	\$230.03	\$5.90	2.6%
2,000	\$297.59	\$305.45	\$7.86	2.6%
2,500	\$371.05	\$380.88	\$9.83	2.6%
Rates - Effective August 1, 2008				
	\$3.75	\$3.75	\$0.00	
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	
Distribution Charge	\$0.02088	\$0.02088	\$0.00000	
External Delivery Charge	\$0.01131	\$0.01524	\$0.00393	
Stranded Cost Charge	\$0.00882	\$0.00882	\$0.00000	
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	
Default Service Charge	<u>\$0.10291</u>	<u>\$0.10291</u>	<u>\$0.00000</u>	
TOTAL	\$0.14692	\$0.15085	\$0.00393	

Unitil Energy Systems, Inc. Typical Bill Impacts - August 1, 2008 versus September 1, 2008 Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers						
Load Factor	Average Monthly kVa	Average Monthly kWh	Total Bill Using Rates 8/1/2008	Total Bill Using Rates 9/1/2008	Total Difference	% Total Difference
25.0%	200	36,500	\$7,717.41	\$7,860.86	\$143.45	1.9%
25.0%	400	73,000	\$15,325.97	\$15,612.86	\$286.89	1.9%
25.0%	600	109,500	\$22,934.52	\$23,364.86	\$430.34	1.9%
25.0%	800	146,000	\$30,543.07	\$31,116.85	\$573.78	1.9%
25.0%	1,000	182,500	\$38,151.63	\$38,868.85	\$717.23	1.9%
25.0%	1,500	273,750	\$57,173.01	\$58,248.85	\$1,075.84	1.9%
25.0%	2,000	365,000	\$76,194.39	\$77,628.84	\$1,434.45	1.9%
25.0%	2,500	456,250	\$95,215.78	\$97,008.84	\$1,793.06	1.9%
25.0%	3,000	547,500	\$114,237.16	\$116,388.84	\$2,151.68	1.9%
40.0%	200	58,400	\$11,329.75	\$11,559.26	\$229.51	2.0%
40.0%	400	116,800	\$22,550.63	\$23,009.65	\$459.02	2.0%
40.0%	600	175,200	\$33,771.52	\$34,460.05	\$688.54	2.0%
40.0%	800	233,600	\$44,992.40	\$45,910.45	\$918.05	2.0%
40.0%	1,000	292,000	\$56,213.29	\$57,360.85	\$1,147.56	2.0%
40.0%	1,500	438,000	\$84,265.50	\$85,986.84	\$1,721.34	2.0%
40.0%	2,000	584,000	\$112,317.71	\$114,612.83	\$2,295.12	2.0%
40.0%	2,500	730,000	\$140,369.93	\$143,238.83	\$2,868.90	2.0%
40.0%	3,000	876,000	\$168,422.14	\$171,864.82	\$3,442.68	2.0%
57.0%	200	83,220	\$15,423.72	\$15,750.78	\$327.05	2.1%
57.0%	400	166,440	\$30,738.58	\$31,392.69	\$654.11	2.1%
57.0%	600	249,660	\$46,053.44	\$47,034.61	\$981.16	2.1%
57.0%	800	332,880	\$61,368.31	\$62,676.52	\$1,308.22	2.1%
57.0%	1,000	416,100	\$76,683.17	\$78,318.44	\$1,635.27	2.1%
57.0%	1,500	624,150	\$114,970.32	\$117,423.23	\$2,452.91	2.1%
57.0%	2,000	832,200	\$153,257.48	\$156,528.02	\$3,270.55	2.1%
57.0%	2,500	1,040,250	\$191,544.63	\$195,632.81	\$4,088.18	2.1%
57.0%	3,000	1,248,300	\$229,831.78	\$234,737.60	\$4,905.82	2.1%
71.0%	200	103,660	\$18,795.23	\$19,202.62	\$407.38	2.2%
71.0%	400	207,320	\$37,481.60	\$38,296.37	\$814.77	2.2%
71.0%	600	310,980	\$56,167.97	\$57,390.13	\$1,222.15	2.2%
71.0%	800	414,640	\$74,854.35	\$76,483.88	\$1,629.54	2.2%
71.0%	1,000	518,300	\$93,540.72	\$95,577.64	\$2,036.92	2.2%
71.0%	1,500	777,450	\$140,256.65	\$143,312.02	\$3,055.38	2.2%
71.0%	2,000	1,036,600	\$186,972.57	\$191,046.41	\$4,073.84	2.2%
71.0%	2,500	1,295,750	\$233,688.50	\$238,780.80	\$5,092.30	2.2%
71.0%	3,000	1,554,900	\$280,404.43	\$286,515.19	\$6,110.76	2.2%

	Rates - Effective August 1, 2008	Proposed September 1, 2008	Difference
Customer Charge	\$108.86	\$108.86	\$0.00
Distribution Charge	All kVA	All kVA	All kVA
Stranded Cost Charge	\$5.69	\$5.69	\$0.00
TOTAL	\$2.25	\$2.25	\$0.00
	All kWh	All kWh	All kWh
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.01131	\$0.01524	\$0.00393
Stranded Cost Charge	\$0.00267	\$0.00267	\$0.00000
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000
Default Service Charge*	\$0.14797	\$0.14797	\$0.00000
TOTAL	\$0.16495	\$0.16888	\$0.00393

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

Unitil Energy Systems, Inc. Typical Bill Impacts - August 1, 2008 versus September 1, 2008 Impacts do NOT include the Electricity Consumption Tax Impact on OL Rate Customers							
	Nominal Watts	Lumens	Average Monthly kWh	Total Bill Using Rates 8/1/2008	Total Bill Using Rates 9/1/2008	Total Difference	% Total Difference
<u>Mercury Vapor:</u>							
1	100	3,500	40	\$12.92	\$13.08	\$0.16	1.2%
2	175	7,000	67	\$17.98	\$18.25	\$0.26	1.5%
3	250	11,000	95	\$22.92	\$23.30	\$0.37	1.6%
4	400	20,000	154	\$32.64	\$33.25	\$0.61	1.9%
5	1,000	60,000	388	\$76.19	\$77.72	\$1.52	2.0%
6	250	11,000	95	\$23.70	\$24.08	\$0.37	1.6%
7	400	20,000	154	\$33.65	\$34.26	\$0.61	1.8%
8	1,000	60,000	388	\$73.16	\$74.69	\$1.52	2.1%
9	100	3,500	40	\$13.00	\$13.16	\$0.16	1.2%
10	175	7,000	67	\$17.38	\$17.65	\$0.26	1.5%
<u>High Pressure Sodium:</u>							
11	50	4,000	21	\$10.69	\$10.77	\$0.08	0.8%
12	100	9,500	43	\$14.60	\$14.77	\$0.17	1.2%
13	150	16,000	60	\$16.78	\$17.02	\$0.24	1.4%
14	250	30,000	101	\$24.55	\$24.95	\$0.40	1.6%
15	400	50,000	161	\$35.45	\$36.09	\$0.63	1.8%
16	1,000	140,000	398	\$77.10	\$78.67	\$1.56	2.0%
17	150	16,000	60	\$18.35	\$18.59	\$0.24	1.3%
18	250	30,000	101	\$25.63	\$26.03	\$0.40	1.5%
19	400	50,000	161	\$35.09	\$35.73	\$0.63	1.8%
20	1,000	140,000	398	\$77.34	\$78.91	\$1.56	2.0%
21	50	4,000	21	\$10.02	\$10.10	\$0.08	0.8%
22	100	95,000	43	\$13.81	\$13.98	\$0.17	1.2%

	Rates - Effective August 1, 2008	Rates - Proposed September 1, 2008	Difference
Customer Charge	\$0.00	\$0.00	\$0.00
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.01131	\$0.01524	\$0.00393
Stranded Cost Charge	\$0.00882	\$0.00882	\$0.00000
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000
Default Service Charge	<u>\$0.10291</u>	<u>\$0.10291</u>	<u>\$0.00000</u>
TOTAL	\$0.12604	\$0.12997	\$0.00393

Luminaire Charges For Year Round Service:

	<u>Mercury Vapor Rate/Mo.</u>	<u>Mercury Vapor Rate/Mo.</u>	<u>Mercury Vapor Rate/Mo.</u>
1	\$7.88	\$7.88	\$0.00
2	\$9.54	\$9.54	\$0.00
3	\$10.95	\$10.95	\$0.00
4	\$13.23	\$13.23	\$0.00
5	\$27.29	\$27.29	\$0.00
6	\$11.73	\$11.73	\$0.00
7	\$14.24	\$14.24	\$0.00
8	\$24.26	\$24.26	\$0.00
9	\$7.96	\$7.96	\$0.00
10	\$8.94	\$8.94	\$0.00
	<u>Sodium Vapor Rate/Mo.</u>	<u>Sodium Vapor Rate/Mo.</u>	<u>Sodium Vapor Rate/Mo.</u>
11	\$8.04	\$8.04	\$0.00
12	\$9.18	\$9.18	\$0.00
13	\$9.22	\$9.22	\$0.00
14	\$11.82	\$11.82	\$0.00
15	\$15.16	\$15.16	\$0.00
16	\$26.94	\$26.94	\$0.00
17	\$10.79	\$10.79	\$0.00
18	\$12.90	\$12.90	\$0.00
19	\$14.80	\$14.80	\$0.00
20	\$27.18	\$27.18	\$0.00
21	\$7.37	\$7.37	\$0.00
22	\$8.39	\$8.39	\$0.00