



Redacted

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

Schedule LSM-4
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| Calculation of Working Capital Supplier Charges and GIS Support Payments | | | | | | | Calculation of Working Capital Renewable Energy Credits | | | | | | | | | |
|---|----------------------------|-----------------------------------|--|------------|--|-----------------------------|--|---|------------|---|--|--|------------------|---|--|--|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) | |
| Total G1 Class DS Supplier Charges | GIS Support Payments | Number of Days of Lag / 365 | Working Capital Requirement ((a+b)*c) | Prime Rate | Supply Related Working Capital (d * e) | Renewable Energy Credits | Number of Days of Lead / 365 | Working Capital Requirement (g * -h) | Prime Rate | Supply Related Working Capital (i * j) | Provision for Uncollected Accounts | Internal Company Administrative Costs | Legal Charges | Consulting Outside Service Charges | Total Costs (sum a + b + f + g + k + l + m + n + o) | |
| Feb-09 | \$1,053,681 | \$81 | 3.70% | \$38,946 | 4.00% | \$1,558 | | | | | | | | | | |
| Mar-09 | \$844,040 | \$99 | 3.70% | \$31,198 | 4.00% | \$1,248 | | | | | | | | | | |
| Apr-09 | \$786,486 | \$89 | 3.70% | \$29,071 | 3.25% | \$945 | | | | | | | | | | |
| May-09 | \$525,253 | \$94 | 3.70% | \$19,416 | 3.25% | \$631 | | | | | | | | | | |
| Jun-09 | \$402,988 | \$90 | 3.70% | \$14,897 | 3.25% | \$484 | | | | | | | | | | |
| Jul-09 | \$703,170 | \$83 | 3.70% | \$25,991 | 3.25% | \$845 | | | | | | | | | | |
| Aug-09 | \$413,724 | \$62 | 3.70% | \$15,293 | 3.25% | \$497 | | | | | | | | | | |
| Sep-09 | \$360,451 | \$60 | 3.70% | \$13,324 | 3.25% | \$433 | | | | | | | | | | |
| Oct-09 | \$385,861 | \$69 | 3.70% | \$14,264 | 3.25% | \$464 | | | | | | | | | | |
| Nov-09 | \$352,209 | \$50 | 1.93% | \$6,814 | 3.25% | (\$1,040)(1) | | | | | | | | | | |
| Dec-09 | \$386,719 | \$43 | 1.93% | \$7,481 | 3.25% | (\$1,642)(2) | | | | | | | | | | |
| Jan-10 | Redacted | \$40 | 1.93% | Redacted | 3.25% | Redacted | | | | | | | | | | |
| Total | Redacted | \$861 | | Redacted | | Redacted | \$118,668 | | | (\$118,938) | Redacted | \$41,365 | \$0 | \$6,661 | \$6,842,757 | |

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

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