

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:

	<u>Jun-14</u>	<u>Jul-14</u>	<u>Aug-14</u>	<u>Sep-14</u>	<u>Oct-14</u>	<u>Nov-14</u>	<u>Total</u>
<i>Power Supply Charge</i>							
<u>Residential Class</u>							
1 Reconciliation	(\$28,422)	(\$30,789)	(\$30,594)	(\$28,057)	(\$22,818)	(\$24,819)	(\$165,499)
2 Total Costs	\$3,778,277	\$3,765,779	\$3,830,047	\$2,909,251	\$2,342,851	\$3,558,129	\$20,184,334
3 Reconciliation plus Total Costs (L.1 + L.2)	\$3,749,856	\$3,734,989	\$3,799,453	\$2,881,194	\$2,320,033	\$3,533,311	\$20,018,836
4 kWh Purchases	<u>44,579,889</u>	<u>48,294,080</u>	<u>47,987,975</u>	<u>44,008,359</u>	<u>35,790,181</u>	<u>38,928,509</u>	<u>259,588,993</u>
5 Total, Before Losses (L.3 / L.4)	\$0.08412	\$0.07734	\$0.07918	\$0.06547	\$0.06482	\$0.09076	\$0.07712
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))	\$0.08950	\$0.08229	\$0.08424	\$0.06966	\$0.06897	\$0.09657	
Total Retail Rate – Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.08205
<u>G2 and OL Class</u>							
9 Reconciliation	(\$12,247)	(\$15,483)	(\$16,060)	(\$12,856)	(\$10,746)	(\$10,597)	(\$77,989)
10 Total Costs	\$1,580,690	\$1,919,519	\$1,811,636	\$1,234,290	\$1,018,989	\$1,424,073	\$8,989,195
11 Reconciliation plus Total Costs (L.9 + L.10)	\$1,568,443	\$1,904,036	\$1,795,575	\$1,221,433	\$1,008,242	\$1,413,476	\$8,911,206
12 kWh Purchases	<u>19,212,754</u>	<u>24,289,716</u>	<u>25,195,673</u>	<u>20,169,191</u>	<u>16,859,308</u>	<u>16,624,394</u>	<u>122,351,036</u>
13 Total, Before Losses (L.11 / L.12)	\$0.08164	\$0.07839	\$0.07127	\$0.06056	\$0.05980	\$0.08502	\$0.07283
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))	\$0.08686	\$0.08341	\$0.07583	\$0.06444	\$0.06363	\$0.09047	
Total Retail Rate – G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.07749

<i>Renewable Portfolio Standard (RPS) Charge</i>							
17 Reconciliation	(\$111,967)	(\$127,397)	(\$128,449)	(\$112,642)	(\$92,409)	(\$97,505)	(\$670,368)
18 Total Costs	<u>\$236,739</u>	<u>\$269,370</u>	<u>\$271,599</u>	<u>\$238,170</u>	<u>\$195,389</u>	<u>\$206,160</u>	<u>\$1,417,427</u>
19 Reconciliation plus Total Costs (L.17 + L.18)	\$124,772	\$141,974	\$143,149	\$125,527	\$102,980	\$108,656	\$747,059
20 kWh Purchases	<u>63,792,644</u>	<u>72,583,797</u>	<u>73,183,647</u>	<u>64,177,550</u>	<u>52,649,489</u>	<u>55,552,903</u>	<u>381,940,029</u>
21 Total, Before Losses (L.19 / L.20)	\$0.00196	\$0.00196	\$0.00196	\$0.00196	\$0.00196	\$0.00196	\$0.00196
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))	\$0.00208	\$0.00208	\$0.00208	\$0.00208	\$0.00208	\$0.00208	
24 Total Retail Rate – Fixed RPS Charge (L.21 * (1+L.22))							\$0.00208

<i>TOTAL DEFAULT SERVICE CHARGE</i>							
Total Retail Rate – Residential Variable Default Service Charge (L.7 + L.23)							
25	\$0.09158	\$0.08437	\$0.08632	\$0.07174	\$0.07105	\$0.09865	
Total Retail Rate – Residential Fixed Default Service Charge (L.8 + L.24)							
26							\$0.08413
Total Retail Rate – G2 and OL Variable Default Service Charge (L.15 + L.23)							
27	\$0.08894	\$0.08549	\$0.07791	\$0.06652	\$0.06571	\$0.09255	
Total Retail Rate – G2 and OL Fixed Default Service Charge (L.16 + L.24)							
28							\$0.07957

Authorized by NHPUC Order No. 25,648 in Case No. DE 14-061, dated April 11, 2014

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:

	<u>Dec-14</u>	<u>Jan-15</u>	<u>Feb-15</u>	<u>Mar-15</u>	<u>Apr-15</u>	<u>May-15</u>	<u>Total</u>	
Power Supply Charge								
	As shown on Schedule LSM-2, Page 1							
<u>Residential Class</u>								
1	Reconciliation	(\$32,336)	(\$34,497)	(\$27,752)	(\$27,366)	(\$23,939)	(\$22,101)	(\$167,992)
2	Total Costs	\$7,688,783	\$10,220,196	\$7,681,313	\$4,862,229	\$2,547,989	\$1,912,750	\$34,913,260
3	Reconciliation plus Total Costs (L.1 + L.2)	\$7,656,446	\$10,185,698	\$7,653,562	\$4,834,863	\$2,524,050	\$1,890,649	\$34,745,268
4	kWh Purchases	<u>47,036,273</u>	<u>50,179,825</u>	<u>40,367,270</u>	<u>39,806,090</u>	<u>34,822,206</u>	<u>32,148,045</u>	<u>244,359,709</u>
5	Total, Before Losses (L.3 / L.4)	\$0.16278	\$0.20298	\$0.18960	\$0.12146	\$0.07248	\$0.05881	\$0.14219
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))	\$0.17320	\$0.21597	\$0.20173	\$0.12923	\$0.07712	\$0.06257	
	Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.15129
<u>G2 and OL Class</u>								
9	Reconciliation	(\$14,152)	(\$14,640)	(\$13,455)	(\$14,392)	(\$12,717)	(\$12,454)	(\$81,810)
10	Total Costs	\$3,394,308	\$4,405,940	\$3,806,276	\$2,561,673	\$1,392,722	\$1,129,647	\$16,690,567
11	Reconciliation plus Total Costs (L.9 + L.10)	\$3,380,156	\$4,391,300	\$3,792,822	\$2,547,281	\$1,380,005	\$1,117,193	\$16,608,757
12	kWh Purchases	<u>20,585,918</u>	<u>21,294,876</u>	<u>19,570,986</u>	<u>20,934,198</u>	<u>18,497,763</u>	<u>18,115,455</u>	<u>118,999,197</u>
13	Total, Before Losses (L.11 / L.12)	\$0.16420	\$0.20621	\$0.19380	\$0.12168	\$0.07460	\$0.06167	\$0.13957
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))	\$0.17471	\$0.21941	\$0.20620	\$0.12947	\$0.07938	\$0.06562	
	Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.14850

Renewable Portfolio Standard (RPS) Charge							
	As shown on Schedule LSM-3, Page 1						
17 Reconciliation	(\$127,993)	(\$135,285)	(\$113,449)	(\$114,967)	(\$100,922)	(\$95,137)	(\$687,752)
18 Total Costs	<u>\$267,000</u>	<u>\$443,814</u>	<u>\$372,179</u>	<u>\$377,160</u>	<u>\$331,084</u>	<u>\$312,105</u>	<u>\$2,103,342</u>
19 Reconciliation plus Total Costs (L.17 + L.18)	\$139,007	\$308,529	\$258,731	\$262,193	\$230,162	\$216,968	\$1,415,590
20 kWh Purchases	<u>67,622,191</u>	<u>71,474,701</u>	<u>59,938,257</u>	<u>60,740,289</u>	<u>53,319,969</u>	<u>50,263,500</u>	<u>363,358,907</u>
21 Total, Before Losses (L.19 / L.20)	\$0.00206	\$0.00432	\$0.00432	\$0.00432	\$0.00432	\$0.00432	\$0.00390
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))	\$0.00219	\$0.00459	\$0.00459	\$0.00459	\$0.00459	\$0.00459	
24 Total Retail Rate - Fixed RPS Charge (L.21 * (1+L.22))							\$0.00415

TOTAL DEFAULT SERVICE CHARGE							
Total Retail Rate - Residential Variable Default Service Charge (L.7 + L.23)							
25	\$0.17539	\$0.22056	\$0.20632	\$0.13382	\$0.08171	\$0.06716	
Total Retail Rate - Residential Fixed Default Service Charge (L.8+L.24)							
26							\$0.15544
Total Retail Rate - G2 and OL Variable Default Service Charge (L.15 + L.23)							
27	\$0.17690	\$0.22400	\$0.21079	\$0.13406	\$0.08397	\$0.07021	
Total Retail Rate - G2 and OL Fixed Default Service Charge (L.16+L.24)							
28							\$0.15265

Authorized by NHPUC Order No. _____ in Case No. DE 14-061, dated _____

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:	<u>Jun-14</u>	<u>Jul-14</u>	<u>Aug-14</u>	<u>Sep-14</u>	<u>Oct-14</u>	<u>Nov-14</u>	<u>Total</u>	<u>Dec-14</u>	<u>Jan-15</u>	<u>Feb-15</u>	<u>Mar-15</u>	<u>Apr-15</u>	<u>May-15</u>	<u>Total</u>
<i>Power Supply Charge</i>	As shown on Schedule LSM-4, Page 1													
1 Reconciliation							\$146,610							\$140,389
2 Total Costs excl. wholesale supplier charge							<u>\$19,338</u>							<u>\$18,809</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							\$165,948							\$159,199
4 kWh Purchases							<u>28,864,983</u>							<u>42,093,121</u>
5 Total, Before Losses (L.3 / L.4)							\$0.00575							\$0.00378
6 Losses							<u>4.591%</u>							<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	\$0.00604	\$0.00604	\$0.00604	\$0.00604	\$0.00604	\$0.00604	\$0.00604	\$0.00396	\$0.00396	\$0.00396	\$0.00396	\$0.00396	\$0.00396	\$0.00396
8a Wholesale Supplier Charge	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET		MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
8b Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>		<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
8 Retail Rate - Wholesale Supplier Charge (L.8a * (1+L.8b))	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET		MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
9 Total Retail Rate - Power Supply Charge (L.7 + L.8)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET		MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
<i>Renewable Portfolio Standard (RPS) Charge</i>	As shown on Schedule LSM-5, Page 1													
10 Reconciliation	(\$17,260)	(\$18,346)	(\$16,468)	(\$18,805)	(\$16,374)	(\$15,876)	(\$103,129)	(\$16,761)	(\$15,973)	(\$17,084)	(\$16,320)	(\$15,650)	(\$16,980)	(\$98,768)
11 Total Costs	<u>\$18,220</u>	<u>\$19,366</u>	<u>\$17,384</u>	<u>\$19,851</u>	<u>\$17,284</u>	<u>\$16,758</u>	<u>\$108,863</u>	<u>\$28,163</u>	<u>\$42,210</u>	<u>\$45,144</u>	<u>\$43,126</u>	<u>\$41,356</u>	<u>\$44,871</u>	<u>\$244,870</u>
12 Reconciliation plus Total Costs (L.10+ L.11)	\$960	\$1,020	\$916	\$1,046	\$910	\$883	\$5,734	\$11,403	\$26,237	\$28,060	\$26,806	\$25,706	\$27,891	\$146,102
13 kWh Purchases	<u>4,830,892</u>	<u>5,134,928</u>	<u>4,609,343</u>	<u>5,263,416</u>	<u>4,582,959</u>	<u>4,443,446</u>	<u>28,864,983</u>	<u>7,143,093</u>	<u>6,807,610</u>	<u>7,280,736</u>	<u>6,955,207</u>	<u>6,669,757</u>	<u>7,236,718</u>	<u>42,093,121</u>
14 Total, Before Losses (L.12 / L.13)	\$0.00020	\$0.00020	\$0.00020	\$0.00020	\$0.00020	\$0.00020		\$0.00160	\$0.00385	\$0.00385	\$0.00385	\$0.00385	\$0.00385	
15 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>		<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
16 Total Retail Rate - RPS Charge (L.14 * (1+L.15))	\$0.00021	\$0.00021	\$0.00021	\$0.00021	\$0.00021	\$0.00021		\$0.00167	\$0.00403	\$0.00403	\$0.00403	\$0.00403	\$0.00403	
<i>TOTAL DEFAULT SERVICE CHARGE</i>														
17 Total Retail Rate - Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET		MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

Authorized by NHPUC Order No. 25,648 in Case No. DE 14-061, dated April 11, 2014

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

Thirty-First (Thirtieth Revised Page 6
Superseding Issued in Lieu of Twenty-Ninth Thirtieth 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 Fixed Default Service Supply Only	LI-EAP discount Variable Default Service Supply Only				LI-EAP discount Variable Default Service Supply Only					
				Dec 2014-May 2015 (1) Aug 2014-Nov 2014 (1)	Jun 2014-Nov 2014 (2)	Dec 2014-May 2015 (2)	Aug-14 (3)	Sep-14 (3)	Oct-14 (3)	Nov-14 (3)	Dec-14 (3)	Jan-15 (3)	Feb-15 (3)	Mar-15 (3)	Apr-15 (3)	May-15 (3)
1 (4)	N/A	N/A														
2	151 - 175	9%	Customer Charge	(\$0.92)												
			First 250 kWh	(\$0.00524)	(\$0.00757)	(\$0.01399)	(\$0.00777)	(\$0.00646)	(\$0.00639)	(\$0.00888)	(\$0.01579)	(\$0.01985)	(\$0.01857)	(\$0.01204)	(\$0.00735)	(\$0.00604)
			Next 500 kWh	(\$0.00569)	(\$0.00757)	(\$0.01399)	(\$0.00777)	(\$0.00646)	(\$0.00639)	(\$0.00888)	(\$0.01579)	(\$0.01985)	(\$0.01857)	(\$0.01204)	(\$0.00735)	(\$0.00604)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$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	(\$0.01340)	(\$0.01935)	(\$0.03575)	(\$0.01985)	(\$0.01650)	(\$0.01634)	(\$0.02269)	(\$0.04034)	(\$0.05073)	(\$0.04745)	(\$0.03078)	(\$0.01879)	(\$0.01545)
			Next 500 kWh	(\$0.01455)	(\$0.01935)	(\$0.03575)	(\$0.01985)	(\$0.01650)	(\$0.01634)	(\$0.02269)	(\$0.04034)	(\$0.05073)	(\$0.04745)	(\$0.03078)	(\$0.01879)	(\$0.01545)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$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	(\$0.02155)	(\$0.03113)	(\$0.05751)	(\$0.03194)	(\$0.02654)	(\$0.02629)	(\$0.03650)	(\$0.06489)	(\$0.08161)	(\$0.07634)	(\$0.04951)	(\$0.03023)	(\$0.02485)
			Next 500 kWh	(\$0.02340)	(\$0.03113)	(\$0.05751)	(\$0.03194)	(\$0.02654)	(\$0.02629)	(\$0.03650)	(\$0.06489)	(\$0.08161)	(\$0.07634)	(\$0.04951)	(\$0.03023)	(\$0.02485)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
5	76 - 100	53%	Customer Charge	(\$5.44)												
			First 250 kWh	(\$0.03087)	(\$0.04459)	(\$0.08238)	(\$0.04575)	(\$0.03802)	(\$0.03766)	(\$0.05228)	(\$0.09296)	(\$0.11690)	(\$0.10935)	(\$0.07092)	(\$0.04331)	(\$0.03559)
			Next 500 kWh	(\$0.03352)	(\$0.04459)	(\$0.08238)	(\$0.04575)	(\$0.03802)	(\$0.03766)	(\$0.05228)	(\$0.09296)	(\$0.11690)	(\$0.10935)	(\$0.07092)	(\$0.04331)	(\$0.03559)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
6	0 - 75	77%	Customer Charge	(\$7.91)												
			First 250 kWh	(\$0.04485)	(\$0.06478)	(\$0.11969)	(\$0.06647)	(\$0.05524)	(\$0.05471)	(\$0.07596)	(\$0.13505)	(\$0.16983)	(\$0.15887)	(\$0.10304)	(\$0.06292)	(\$0.05171)
			Next 500 kWh	(\$0.04870)	(\$0.06478)	(\$0.11969)	(\$0.06647)	(\$0.05524)	(\$0.05471)	(\$0.07596)	(\$0.13505)	(\$0.16983)	(\$0.15887)	(\$0.10304)	(\$0.06292)	(\$0.05171)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$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-GI class (Residential) Fixed Default Service Rate multiplied by the appropriate discount. These figures exclude delivery.

(3) Discount calculated using Non-GI 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. 25,698 in Case No. DE 14-061 170, dated July 31, 2014

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000198

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 3

	<u>Dec-14 Estimated</u>	<u>Jan-15 Estimated</u>	<u>Feb-15 Estimated</u>	<u>Mar-15 Estimated</u>	<u>Apr-15 Estimated</u>	<u>May-15 Estimated</u>	<u>Total</u>
<u>Residential Class</u>							
1 Reconciliation (1)	(\$32,336)	(\$34,497)	(\$27,752)	(\$27,366)	(\$23,939)	(\$22,101)	(\$167,992)
2 Total Costs (Page 2)	<u>\$7,688,783</u>	<u>\$10,220,196</u>	<u>\$7,681,313</u>	<u>\$4,862,229</u>	<u>\$2,547,989</u>	<u>\$1,912,750</u>	<u>\$34,913,260</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$7,656,446	\$10,185,698	\$7,653,562	\$4,834,863	\$2,524,050	\$1,890,649	\$34,745,268
4 kWh Purchases	<u>47,036,273</u>	<u>50,179,825</u>	<u>40,367,270</u>	<u>39,806,090</u>	<u>34,822,206</u>	<u>32,148,045</u>	<u>244,359,709</u>
5 Total, Before Losses (L.3 / L.4)	\$0.16278	\$0.20298	\$0.18960	\$0.12146	\$0.07248	\$0.05881	\$0.14219
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))	\$0.17320	\$0.21597	\$0.20173	\$0.12923	\$0.07712	\$0.06257	
8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.15129
<u>G2 and OL Class</u>							
9 Reconciliation (1)	(\$14,152)	(\$14,640)	(\$13,455)	(\$14,392)	(\$12,717)	(\$12,454)	(\$81,810)
10 Total Costs (Page 2)	<u>\$3,394,308</u>	<u>\$4,405,940</u>	<u>\$3,806,276</u>	<u>\$2,561,673</u>	<u>\$1,392,722</u>	<u>\$1,129,647</u>	<u>\$16,690,567</u>
11 Reconciliation plus Total Costs (L.9 + L.10)	\$3,380,156	\$4,391,300	\$3,792,822	\$2,547,281	\$1,380,005	\$1,117,193	\$16,608,757
12 kWh Purchases	<u>20,585,918</u>	<u>21,294,876</u>	<u>19,570,986</u>	<u>20,934,198</u>	<u>18,497,763</u>	<u>18,115,455</u>	<u>118,999,197</u>
13 Total, Before Losses (L.11 / L.12)	\$0.16420	\$0.20621	\$0.19380	\$0.12168	\$0.07460	\$0.06167	\$0.13957
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))	\$0.17471	\$0.21941	\$0.20620	\$0.12947	\$0.07938	\$0.06562	
16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.14850

(1) As filed in DE 14-061 (April 2014). Power Supply Charge balance as of February 28, 2014, as adjusted, allocated between rate periods (June-November 2014 and December 2014-May 2015) and rate classes (Residential and G2/OL), and then to each month, December 2014 through May 2015, on equal per kWh basis.

Rate period: June-November 2014
Rate period: December 2014-May 2015
Total

Reconciliation
per period
(\$243,488)
(\$249,802)
(\$493,290)

Residential class
G2 and OL class
Total

000199

Dec 2014-May 2015	Dec 2014-May 2015	
<u>kWh purchases</u>	<u>% by class</u>	<u>Reconciliation</u>
244,359,709	67.25%	<u>by class</u>
118,999,197	32.75%	(\$167,992)
363,358,907		<u>(\$81,810)</u>
		(\$249,802)

Redacted

Unitil Energy Systems, Inc.

Itemized Costs for Non-G1 Class Default Service Charge

Schedule LSM-2

Page 2 of 3

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	DSC Adjustment per DE 11- 105 (3)	Non-G1 Class (Residential) DS Supplier Charges (col. a)	Non-G1 Class (G2 and OL) DS Supplier Charges (col. b)	Total Remaining Costs (sum col. c + g + h + i + j + k + l)	Total All Costs (sum col. m + n + o)
Dec-14		\$483	2.05%		3.25%			\$2,303	\$0	\$0	\$41,314				\$11,083,091
Jan-15		\$623	2.05%		3.25%			\$2,303	\$0	\$0	\$41,314				\$14,626,136
Feb-15		\$658	2.05%		3.25%			\$2,303	\$0	\$0	\$41,314				\$11,487,590
Mar-15		\$552	2.05%		3.25%			\$2,303	\$0	\$0	\$41,314				\$7,423,902
Apr-15		\$559	2.05%		3.25%			\$2,303	\$0	\$0	\$41,314				\$3,940,712
May-15		\$491	2.05%		3.25%			\$2,303	\$0	\$0	\$41,314				\$3,042,397
Total		\$3,367						\$13,821	\$0	\$0	\$247,886				\$51,603,827

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 (4)	Total Non-G1 Class (Residential) Power Supply Charges (iii) = (i) + (ii)	Non-G1 Class (G2 and OL) DS Supplier Charges (col. b)	Allocation of Remaining Costs (col. o) to G2 and OL Class (4)	Total Non-G1 Class (G2 and OL) Power Supply Charges (vi) = (iv) + (v)
(i)	(ii)	(iii) = (i) + (ii)	(iv)	(v)	(vi) = (iv) + (v)
Dec-14		\$7,688,783	Dec-14		\$3,394,308
Jan-15		\$10,220,196	Jan-15		\$4,405,940
Feb-15		\$7,681,313	Feb-15		\$3,806,276
Mar-15		\$4,862,229	Mar-15		\$2,561,673
Apr-15		\$2,547,989	Apr-15		\$1,392,722
May-15		\$1,912,750	May-15		\$1,129,647
Total		\$34,913,260	Total		\$16,690,567

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

(2) 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.

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

(4) 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 /	G2 and OL Class kWh Purchases
	Estimated kWh Purchases - Residential Class	Purchases - G2 and OL Class	Total Non-G1 Class kWh Purchases	Total Non-G1 Class kWh Purchases	Total Non-G1 Class kWh Purchases
Dec-14	47,036,273	20,585,918	67,622,191	69.6%	30.4%
Jan-15	50,179,825	21,294,876	71,474,701	70.2%	29.8%
Feb-15	40,367,270	19,570,986	59,938,257	67.3%	32.7%
Mar-15	39,806,090	20,934,198	60,740,289	65.5%	34.5%
Apr-15	34,822,206	18,497,763	53,319,969	65.3%	34.7%
May-15	32,148,045	18,115,455	50,263,500	64.0%	36.0%
Total	244,359,709	118,999,197	363,358,907	67.3%	32.7%

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		(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	Estimate	\$607,335	\$41,314	\$566,021	\$586,678	3.25%	30	\$1,567	\$567,588
Oct-14	Estimate	\$567,588	\$41,314	\$526,273	\$546,930	3.25%	31	\$1,510	\$527,783
Nov-14	Estimate	\$527,783	\$41,314	\$486,469	\$507,126	3.25%	30	\$1,355	\$487,823
Total Dec-13 to Nov-14			\$495,773					\$23,528	
Dec-14	Estimate	\$487,823	\$41,314	\$446,509	\$467,166	3.25%	31	\$1,290	\$447,798
Jan-15	Estimate	\$447,798	\$41,314	\$406,484	\$427,141	3.25%	31	\$1,179	\$407,663
Feb-15	Estimate	\$407,663	\$41,314	\$366,349	\$387,006	3.25%	28	\$965	\$367,313
Mar-15	Estimate	\$367,313	\$41,314	\$325,999	\$346,656	3.25%	31	\$957	\$326,956
Apr-15	Estimate	\$326,956	\$41,314	\$285,641	\$306,299	3.25%	30	\$818	\$286,460
May-15	Estimate	\$286,460	\$41,314	\$245,145	\$265,802	3.25%	31	\$734	\$245,879
Jun-15	Estimate	\$245,879	\$41,314	\$204,564	\$225,222	3.25%	30	\$602	\$205,166
Jul-15	Estimate	\$205,166	\$41,314	\$163,852	\$184,509	3.25%	31	\$509	\$164,361
Aug-15	Estimate	\$164,361	\$41,314	\$123,047	\$143,704	3.25%	31	\$397	\$123,443
Sep-15	Estimate	\$123,443	\$41,314	\$82,129	\$102,786	3.25%	30	\$275	\$82,403
Oct-15	Estimate	\$82,403	\$41,314	\$41,089	\$61,746	3.25%	31	\$170	\$41,259
Nov-15	Estimate	\$41,259	\$41,314	(\$55)	\$20,602	3.25%	30	\$55	\$0
Total Dec-14 to Nov-15			\$495,773					\$7,950	
Total Jun-12 to Nov-15				\$1,239,432				\$86,939	

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

Schedule LSM-3
Page 1 of 2

	<u>Dec-14</u> <u>Estimated</u>	<u>Jan-15</u> <u>Estimated</u>	<u>Feb-15</u> <u>Estimated</u>	<u>Mar-15</u> <u>Estimated</u>	<u>Apr-15</u> <u>Estimated</u>	<u>May-15</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$127,993)	(\$135,285)	(\$113,449)	(\$114,967)	(\$100,922)	(\$95,137)	(\$687,752)
2 Total Costs (Page 2)	<u>\$267,000</u>	<u>\$443,814</u>	<u>\$372,179</u>	<u>\$377,160</u>	<u>\$331,084</u>	<u>\$312,105</u>	<u>\$2,103,342</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$139,007	\$308,529	\$258,731	\$262,193	\$230,162	\$216,968	\$1,415,590
4 kWh Purchases	67,622,191	71,474,701	59,938,257	60,740,289	53,319,969	50,263,500	<u>363,358,907</u>
5 Total, Before Losses (L.3 / L.4)	\$0.00206	\$0.00432	\$0.00432	\$0.00432	\$0.00432	\$0.00432	\$0.00390
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))	\$0.00219	\$0.00459	\$0.00459	\$0.00459	\$0.00459	\$0.00459	
8 Total Retail Rate - Fixed RPS Charge (L.5 * (1+L.6))							\$0.00415

(1) As filed in DE 14-061 (April 2014). Renewable Portfolio Standard Charge balance as of February 28, 2014, as adjusted, allocated between rate periods (June-November 2014 and December 2014-May 2015) and then to each month on equal per kWh basis.

Reconciliation amount for June-November 2014	(\$670,368)
Reconciliation amount for December 2014-May 2015	<u>(\$687,752)</u>
Total	(\$1,358,120)

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

Schedule LSM-3
Page 2 of 2

	(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)	
Dec-14	\$274,759	(86.89%)	(\$238,739)	3.25%	(\$7,759)	\$267,000
Jan-15	\$456,711	(86.89%)	(\$396,838)	3.25%	(\$12,897)	\$443,814
Feb-15	\$382,995	(86.89%)	(\$332,786)	3.25%	(\$10,816)	\$372,179
Mar-15	\$388,120	(86.89%)	(\$337,239)	3.25%	(\$10,960)	\$377,160
Apr-15	\$340,705	(86.89%)	(\$296,040)	3.25%	(\$9,621)	\$331,084
May-15	<u>\$321,175</u>	(86.89%)	<u>(\$279,070)</u>	3.25%	<u>(\$9,070)</u>	<u>\$312,105</u>
Total	\$2,164,465		(\$1,880,713)		(\$61,123)	\$2,103,342

(1) Schedule TMB-4.

(2) Number of days lag 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.

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

	Total Dec 14-May 15
1 Reconciliation (1)	\$140,389
2 Total Costs excl. wholesale supplier charge (Page 2)	<u>\$18,809</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)	\$159,199
4 kWh Purchases	<u>42,093,121</u>
5 Total, Before Losses (L.3 / L.4)	\$0.00378
6 Losses	<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	\$0.00396

(1) As filed in DE 14-061 (April 2014). Power Supply Charge balance as of February 28, 2014, as adjusted, allocated between rate periods (June-November 2014 and December 2014-May 2015) and then to each month on equal per kWh basis.

Reconciliation amount for June-November 2014	\$146,610
Reconciliation amount for December 2014-May 2015	<u>\$140,389</u>
Total	\$286,999

(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.

Calculation of Working Capital Supplier Charges and GIS Support Payments										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Total G1 Class DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365 (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	Total Costs (sum a + b + f + g + h + i + j)
Dec-14	\$65	(1.38%)	(\$16,124)	3.25%	(\$524)	\$0	\$3,498	\$0	\$0	\$3,038
Jan-15	\$66	(1.38%)	(\$19,205)	3.25%	(\$624)	\$0	\$3,498	\$0	\$0	\$2,940
Feb-15	\$63	(1.38%)	(\$19,251)	3.25%	(\$626)	\$0	\$3,498	\$0	\$0	\$2,935
Mar-15	\$67	(1.38%)	(\$11,649)	3.25%	(\$379)	\$0	\$3,498	\$0	\$0	\$3,186
Apr-15	\$64	(1.38%)	(\$6,723)	3.25%	(\$218)	\$0	\$3,498	\$0	\$0	\$3,343
May-15	<u>\$61</u>	(1.38%)	<u>(\$5,930)</u>	3.25%	<u>(\$193)</u>	<u>\$0</u>	<u>\$3,498</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,367</u>
Total	\$386		(\$78,881)		(\$2,564)	\$0	\$20,988	\$0	\$0	\$18,809

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

(2) 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 lead per Schedule KG-1, Page 20 of 23, DE 14-061 filed April 4, 2014.

(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 2

	<u>Dec-14</u> <u>Estimated</u>	<u>Jan-15</u> <u>Estimated</u>	<u>Feb-15</u> <u>Estimated</u>	<u>Mar-15</u> <u>Estimated</u>	<u>Apr-15</u> <u>Estimated</u>	<u>May-15</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$16,761)	(\$15,973)	(\$17,084)	(\$16,320)	(\$15,650)	(\$16,980)	(\$98,768)
2 Total Costs (Page 2)	<u>\$28,163</u>	<u>\$42,210</u>	<u>\$45,144</u>	<u>\$43,126</u>	<u>\$41,356</u>	<u>\$44,871</u>	<u>\$244,870</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$11,403	\$26,237	\$28,060	\$26,806	\$25,706	\$27,891	\$146,102
4 kWh Purchases	7,143,093	6,807,610	7,280,736	6,955,207	6,669,757	7,236,718	42,093,121
5 Total, Before Losses (L.3 / L.4)	\$0.00160	\$0.00385	\$0.00385	\$0.00385	\$0.00385	\$0.00385	
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))	\$0.00167	\$0.00403	\$0.00403	\$0.00403	\$0.00403	\$0.00403	

(1) As filed in DE 14-061 (April 2014). Renewable Portfolio Standard Charge balance as of February 28, 2014, as adjusted, allocated between rate periods (June-November 2014 and December 2014-May 2015) and then to each month on equal per kWh basis.

Reconciliation amount for June-November 2014	(\$103,129)
Reconciliation amount for December 2014-May 2015	<u>(\$98,768)</u>
Total	(\$201,897)

	(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)	
Dec-14	\$29,023	(91.18%)	(\$26,463)	3.25%	(\$860)	\$28,163
Jan-15	\$43,499	(91.18%)	(\$39,662)	3.25%	(\$1,289)	\$42,210
Feb-15	\$46,523	(91.18%)	(\$42,418)	3.25%	(\$1,379)	\$45,144
Mar-15	\$44,443	(91.18%)	(\$40,522)	3.25%	(\$1,317)	\$43,126
Apr-15	\$42,619	(91.18%)	(\$38,859)	3.25%	(\$1,263)	\$41,356
May-15	<u>\$46,241</u>	(91.18%)	<u>(\$42,162)</u>	3.25%	<u>(\$1,370)</u>	<u>\$44,871</u>
Total	\$252,348		(\$230,086)		(\$7,478)	\$244,870

(1) Schedule TMB-4.

(2) 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.

Unitil Energy Systems, Inc.
Internal Administrative Costs associated with Default Service

		<u>G1 Class</u>	<u>Non-G1 Class</u>	<u>Total</u>	<u>Notes:</u>
Energy Contracts Department:					
1	Average Cost of Labor per Hour	\$41.42	\$41.42	\$41.42	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>249.4</u>	<u>150.6</u>	<u>400.0</u>	
3	Cost of Labor	\$10,330	\$6,238	\$16,568	
4	Overhead (Line 3 * Overhead rate)	<u>\$10,278</u>	<u>\$6,207</u>	<u>\$16,485</u>	2
5	Total Labor and Overhead Cost	<u>\$20,609</u>	<u>\$12,445</u>	<u>\$33,053</u>	
Regulatory Services Department:					
1	Average Cost of Labor per Hour	\$50.09	\$50.09	\$50.09	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>88.0</u>	<u>35.0</u>	<u>123.0</u>	
3	Cost of Labor	\$4,408	\$1,753	\$6,161	
4	Overhead (Line 3 * Overhead rate)	<u>\$4,386</u>	<u>\$1,744</u>	<u>\$6,130</u>	2
5	Total Labor and Overhead Cost	<u>\$8,794</u>	<u>\$3,498</u>	<u>\$12,291</u>	
Accounts Payable Department:					
1	Average Cost of Labor per Hour	\$23.67	\$23.67	\$23.67	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>6.0</u>	<u>6.0</u>	<u>12.0</u>	
3	Cost of Labor	\$142	\$142	\$284	
4	Overhead (Line 3 * Overhead rate)	<u>\$141</u>	<u>\$141</u>	<u>\$283</u>	2
5	Total Labor and Overhead Cost	<u>\$283</u>	<u>\$283</u>	<u>\$567</u>	
General Accounting Department:					
1	Average Cost of Labor per Hour	\$43.40	\$43.40	\$43.40	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>6.0</u>	<u>6.0</u>	<u>12.0</u>	
3	Cost of Labor	\$260	\$260	\$521	
4	Overhead (Line 3 * Overhead rate)	<u>\$259</u>	<u>\$259</u>	<u>\$518</u>	2
5	Total Labor and Overhead Cost	<u>\$519</u>	<u>\$519</u>	<u>\$1,039</u>	
Finance Department:					
1	Average Cost of Labor per Hour	\$41.94	\$41.94	\$41.94	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>26.0</u>	<u>26.0</u>	<u>52.0</u>	
3	Cost of Labor	\$1,090	\$1,090	\$2,181	
4	Overhead (Line 3 * Overhead rate)	<u>\$1,085</u>	<u>\$1,085</u>	<u>\$2,170</u>	2
5	Total Labor and Overhead Cost	<u>\$2,175</u>	<u>\$2,175</u>	<u>\$4,351</u>	
Communications Department:					
1	Average Cost of Labor per Hour	\$53.22	\$53.22	\$53.22	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>60.0</u>	<u>60.0</u>	<u>120.0</u>	
3	Cost of Labor	\$3,193	\$3,193	\$6,386	
4	Overhead (Line 3 * Overhead rate)	<u>\$3,177</u>	<u>\$3,177</u>	<u>\$6,354</u>	2
5	Total Labor and Overhead Cost	<u>\$6,370</u>	<u>\$6,370</u>	<u>\$12,741</u>	
Business Development Department:					
1	Average Cost of Labor per Hour	\$42.19	\$42.19	\$42.19	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>8.0</u>	<u>0.0</u>	<u>8.0</u>	
3	Cost of Labor	\$338	\$0	\$338	
4	Overhead (Line 3 * Overhead rate)	<u>\$336</u>	<u>\$0</u>	<u>\$336</u>	2
5	Total Labor and Overhead Cost	<u>\$673</u>	<u>\$0</u>	<u>\$673</u>	
Information Systems Department:					
1	Average Cost of Labor per Hour	\$45.53	\$45.53	\$45.53	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>3.6</u>	<u>1.4</u>	<u>5.0</u>	
3	Cost of Labor	\$164	\$64	\$228	
4	Overhead (Line 3 * Overhead rate)	<u>\$163</u>	<u>\$63</u>	<u>\$227</u>	2
5	Total Labor and Overhead Cost	<u>\$327</u>	<u>\$127</u>	<u>\$454</u>	
Customer Service Department:					
1	Average Cost of Labor per Hour	\$23.22	\$23.22	\$23.22	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>48.0</u>	<u>48.0</u>	<u>96.0</u>	
3	Cost of Labor	\$1,115	\$1,115	\$2,229	
4	Overhead (Line 3 * Overhead rate)	<u>\$1,109</u>	<u>\$1,109</u>	<u>\$2,218</u>	2
5	Total Labor and Overhead Cost	<u>\$2,224</u>	<u>\$2,224</u>	<u>\$4,447</u>	
TOTAL ANNUAL COST		<u>\$41,975</u>	<u>\$27,641</u>	<u>\$69,616</u>	

Notes:

1) See Schedule LSM-6, Page 2 of 2.

2) Based on Unitil Service Corp. overhead rate of 99.5% (2013 average rate).

000209

Unitil Service Corp.
Average Cost of Labor per Hour by Department

<u>Department</u> (a)	<u>Full Time Equivalent (1)</u> (b)	<u>Annualized Base Labor</u> (c)	<u>Open Positions</u> (d)	<u>Open Positions (2)</u> (e)	<u>Total Positions</u> (b) + (d) = (f)	<u>Total Salaries</u> (c) + (e) = (g)	<u>Avg Hrly Labor Cost (3)</u> (g) ÷ (f) ÷ 2080 = (h)
Energy Contracts	8.00	\$706,560	1.0	\$68,827	9.00	\$775,387	\$41.42
Regulatory / Legal	9.00	\$937,662	0.0	\$0	9.00	\$937,662	\$50.09
Accounts Payable	5.00	\$246,174	0.0	\$0	5.00	\$246,174	\$23.67
General Accounting	17.80 (4)	\$1,606,971	0.0	\$0	17.80	\$1,606,971	\$43.40
Finance	6.00	\$533,483	1.0	\$77,188	7.00	\$610,671	\$41.94
Communications	6.00	\$664,144	0.0	\$0	6.00	\$664,144	\$53.22
Business Services	23.00	\$2,018,499	0.0	\$0	23.00	\$2,018,499	\$42.19
Information Systems	18.00	\$1,729,863	2.0	\$164,276	20.00	\$1,894,139	\$45.53
Customer Service	64.00	\$3,096,645	1.0	\$43,114	65.00	\$3,139,759	\$23.22

(1) Annualized salaries of active employees as of September 1, 2014

(2) Salary range midpoint of open positions as of September 1, 2014.

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

(4) Includes one part-time employee.

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

Residential Rate D 670 kWh Bill

	9/1/2014	12/1/2014					%
<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	\$16.40	\$16.40	\$0.00	0.0%
External Delivery Charge	\$0.01852	\$0.01852	\$0.00000	\$12.41	\$12.41	\$0.00	0.0%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.12	\$0.12	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.48	\$1.48	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.21	\$2.21	\$0.00	0.0%
Default Service Charge	<u>\$0.08413</u>	<u>\$0.15544</u>	<u>\$0.07131</u>	<u>\$56.37</u>	<u>\$104.14</u>	<u>\$47.78</u>	<u>44.3%</u>
First 250 kWh	\$0.14238	\$0.21369	\$0.07131				
Excess 250 kWh	\$0.14738	\$0.21869	\$0.07131				
Total Bill				\$107.76	\$155.54	\$47.78	44.3%

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

	9/1/2014	12/1/2014					%
<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	\$0.01852	\$0.01852	\$0.00000	\$51.86	\$51.86	\$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>\$0.07957</u>	<u>\$0.15265</u>	<u>\$0.07308</u>	<u>\$222.80</u>	<u>\$427.42</u>	<u>\$204.62</u>	<u>48.4%</u>
Total	\$0.10364	\$0.17672	\$0.07308	\$290.19	\$494.82	\$204.62	48.4%
Total Bill				\$422.45	\$627.08	\$204.62	48.4%

000211

* 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>							
	9/1/2014	12/1/2014					%
<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	\$0.01852	\$0.01852	\$0.00000	\$30.00	\$30.00	\$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>\$0.07957</u>	<u>\$0.15265</u>	<u>\$0.07308</u>	<u>\$128.90</u>	<u>\$247.29</u>	<u>\$118.39</u>	<u>52.8%</u>
Total	\$0.13451	\$0.20759	\$0.07308	\$217.91	\$336.30	\$118.39	52.8%
Total Bill				\$224.16	\$342.55	\$118.39	52.8%

<u>Regular General G2 kWh Meter 125 kWh Typical Bill</u>							
	9/1/2014	12/1/2014					%
<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	\$0.01852	\$0.01852	\$0.00000	\$2.32	\$2.32	\$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>\$0.07957</u>	<u>\$0.15265</u>	<u>\$0.07308</u>	<u>\$9.95</u>	<u>\$19.08</u>	<u>\$9.14</u>	<u>29.5%</u>
Total	\$0.13589	\$0.20897	\$0.07308	\$16.99	\$26.12	\$9.14	29.5%
Total Bill				\$30.93	\$40.06	\$9.14	29.5%

* 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 670 kWh Bill - Mean Use*

	9/1/2014	12/1/2014					%
<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	\$16.40	\$16.40	\$0.00	0.0%
External Delivery Charge	\$0.01852	\$0.01852	\$0.00000	\$12.41	\$12.41	\$0.00	0.0%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.12	\$0.12	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.48	\$1.48	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.21	\$2.21	\$0.00	0.0%
Default Service Charge	<u>\$0.08413</u>	<u>\$0.15544</u>	<u>\$0.07131</u>	<u>\$56.37</u>	<u>\$104.14</u>	<u>\$47.78</u>	<u>44.3%</u>
First 250 kWh	\$0.14238	\$0.21369	\$0.07131				
Excess 250 kWh	\$0.14738	\$0.21869	\$0.07131				
Total Bill				\$107.76	\$155.54	\$47.78	44.3%

Residential Rate D 553 kWh Bill - Median Use*

	9/1/2014	12/1/2014					%
<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	\$11.83	\$11.83	\$0.00	0.0%
External Delivery Charge	\$0.01852	\$0.01852	\$0.00000	\$10.24	\$10.24	\$0.00	0.0%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.10	\$0.10	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.22	\$1.22	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$1.82	\$1.82	\$0.00	0.0%
Default Service Charge	<u>\$0.08413</u>	<u>\$0.15544</u>	<u>\$0.07131</u>	<u>\$46.52</u>	<u>\$85.96</u>	<u>\$39.43</u>	<u>43.6%</u>
First 250 kWh	\$0.14238	\$0.21369	\$0.07131				
Excess 250 kWh	\$0.14738	\$0.21869	\$0.07131				
Total Bill				\$90.52	\$129.96	\$39.43	43.6%

* Based on billing period April 2013 through March 2014.

** Comparison isolates the impact of changes to the Default Service Rate only. Impacts do not include the Electricity Consumption Tax.

000213

Unitil Energy Systems, Inc.
Average Class Bill Impacts
Due to Proposed Default Service Rate Changes Effective December 1, 2014 *

(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	\$34,274,338	\$77,815,609	\$112,089,948	\$34,274,338	44.0%
General Service	129,249	340,275,469	1,301,458	\$24,867,331	\$51,235,968	\$76,103,299	\$24,867,331	48.5%
Outdoor Lighting	115,819	8,988,739	n/a	\$656,897	\$2,671,308	\$3,328,205	\$656,897	24.6%
Total	1,008,762	829,902,807		\$59,798,567	\$131,722,885	\$191,521,452	\$59,798,567	45.4%

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

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

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

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

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

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

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

Unitil Energy Systems, Inc. Typical Bill Impacts - September 1, 2014 versus December 1, 2014* Impacts do NOT include the Electricity Consumption Tax Impact on D Rate Customers				
Average kWh	Total Bill Using Rates 9/1/2014	Total Bill Using Rates 12/1/2014	Total Difference	% Total Difference
125	\$28.07	\$36.98	\$8.91	31.8%
250	\$45.87	\$63.69	\$17.83	38.9%
500	\$82.71	\$118.37	\$35.66	43.1%
600	\$97.45	\$140.23	\$42.79	43.9%
750	\$119.56	\$173.04	\$53.48	44.7%
1,000	\$156.40	\$227.71	\$71.31	45.6%
1,250	\$193.25	\$282.38	\$89.14	46.1%
1,500	\$230.09	\$337.06	\$106.97	46.5%
2,000	\$303.78	\$446.40	\$142.62	46.9%
3,500	\$524.85	\$774.44	\$249.59	47.6%
5,000	\$745.92	\$1,102.47	\$356.55	47.8%

	<u>Rates - Effective September 1, 2014</u>	<u>Rates - Proposed December 1, 2014</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	\$0.01852	\$0.01852	\$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>\$0.08413</u>	<u>\$0.15544</u>	<u>\$0.07131</u>
TOTAL First 250 kWh	\$0.14238	\$0.21369	\$0.07131
Excess 250 kWh	\$0.14738	\$0.21869	\$0.07131

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

Unitil Energy Systems, Inc.						
Typical Bill Impacts - September 1, 2014 versus December 1, 2014*						
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 9/1/2014	Total Bill Using Rates 12/1/2014	Total Difference	% Total Difference
20%	5	730	\$145.82	\$199.17	\$53.35	36.6%
20%	10	1,460	\$273.22	\$379.92	\$106.70	39.1%
20%	15	2,190	\$400.63	\$560.68	\$160.05	39.9%
20%	25	3,650	\$655.45	\$922.19	\$266.74	40.7%
20%	50	7,300	\$1,292.48	\$1,825.97	\$533.48	41.3%
20%	75	10,950	\$1,929.52	\$2,729.74	\$800.23	41.5%
20%	100	14,600	\$2,566.55	\$3,633.52	\$1,066.97	41.6%
20%	150	21,900	\$3,840.63	\$5,441.08	\$1,600.45	41.7%
36%	5	1,314	\$206.34	\$302.37	\$96.03	46.5%
36%	10	2,628	\$394.28	\$586.33	\$192.05	48.7%
36%	15	3,942	\$582.21	\$870.29	\$288.08	49.5%
36%	25	6,570	\$958.07	\$1,438.21	\$480.14	50.1%
36%	50	13,140	\$1,897.74	\$2,858.01	\$960.27	50.6%
36%	75	19,710	\$2,837.40	\$4,277.81	\$1,440.41	50.8%
36%	100	26,280	\$3,777.07	\$5,697.61	\$1,920.54	50.8%
36%	150	39,420	\$5,656.40	\$8,537.21	\$2,880.81	50.9%
50%	5	1,825	\$259.30	\$392.67	\$133.37	51.4%
50%	10	3,650	\$500.20	\$766.94	\$266.74	53.3%
50%	15	5,475	\$741.09	\$1,141.20	\$400.11	54.0%
50%	25	9,125	\$1,222.88	\$1,889.73	\$666.86	54.5%
50%	50	18,250	\$2,427.34	\$3,761.05	\$1,333.71	54.9%
50%	75	27,375	\$3,631.81	\$5,632.37	\$2,000.57	55.1%
50%	100	36,500	\$4,836.27	\$7,503.69	\$2,667.42	55.2%
50%	150	54,750	\$7,245.20	\$11,246.33	\$4,001.13	55.2%
	<u>Rates - Effective September 1,</u>	<u>Rates - Proposed December 1, 2014</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	\$0.01852	\$0.01852	\$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>\$0.07957</u>	<u>\$0.15265</u>	<u>\$0.07308</u>			
TOTAL	\$0.10364	\$0.17672	\$0.07308			

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

Unitil Energy Systems, Inc. Typical Bill Impacts - September 1, 2014 versus December 1, 2014* Impacts do NOT include the Electricity Consumption Tax Impact on G2 kWh Meter Rate Customers				
Average Monthly kWh	Total Bill Using Rates 9/1/2014	Total Bill Using Rates 12/1/2014	Total Difference	% Total Difference
15	\$15.98	\$17.07	\$1.10	6.9%
75	\$24.13	\$29.61	\$5.48	22.7%
150	\$34.32	\$45.29	\$10.96	31.9%
250	\$47.91	\$66.18	\$18.27	38.1%
350	\$61.50	\$87.08	\$25.58	41.6%
450	\$75.09	\$107.98	\$32.89	43.8%
550	\$88.68	\$128.87	\$40.19	45.3%
650	\$102.27	\$149.77	\$47.50	46.4%
750	\$115.86	\$170.67	\$54.81	47.3%
900	\$136.24	\$202.01	\$65.77	48.3%
	<u>Rates - Effective September 1, 2014</u>	<u>Rates - Proposed December 1, 2014</u>	<u>Difference</u>	
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	\$0.01852	\$0.01852	\$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>\$0.07957</u>	<u>\$0.15265</u>	<u>\$0.07308</u>	
TOTAL	\$0.13589	\$0.20897	\$0.07308	
* Comparison isolates the impact of changes to the Default Service Rate only.				

Unitil Energy Systems, Inc. Typical Bill Impacts - September 1, 2014 versus December 1, 2014* Impacts do NOT include the Electricity Consumption Tax Impact on G2 QRWH and SH Rate Customers				
Average kWh	Total Bill Using Rates 9/1/2014	Total Bill Using Rates 12/1/2014	Total Difference	% Total Difference
100	\$19.70	\$27.01	\$7.31	37.1%
200	\$33.15	\$47.77	\$14.62	44.1%
300	\$46.60	\$68.53	\$21.92	47.0%
400	\$60.05	\$89.29	\$29.23	48.7%
500	\$73.51	\$110.05	\$36.54	49.7%
750	\$107.13	\$161.94	\$54.81	51.2%
1,000	\$140.76	\$213.84	\$73.08	51.9%
1,500	\$208.02	\$317.64	\$109.62	52.7%
2,000	\$275.27	\$421.43	\$146.16	53.1%
2,500	\$342.53	\$525.23	\$182.70	53.3%
	<u>Rates - Effective September 1, 2014</u>	<u>Rates - Proposed December 1, 2014</u>	<u>Difference</u>	
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	\$0.01852	\$0.01852	\$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>\$0.07957</u>	<u>\$0.15265</u>	<u>\$0.07308</u>	
TOTAL	\$0.13451	\$0.20759	\$0.07308	
* Comparison isolates the impact of changes to the Default Service Rate only.				

Unitil Energy Systems, Inc. Typical Bill Impacts - September 1, 2014 versus December 1, 2014* Impacts do NOT include the Electricity Consumption Tax Impact on OL Rate Customers **								
	Nominal Watts	Lumens	Type	Average Monthly kWh	Total Bill Using Rates 9/1/2014	Total Bill Using Rates 12/1/2014	Total Difference	% Total Difference
<u>Mercury Vapor:</u>								
1	100	3,500	ST	40	\$15.43	\$18.35	\$2.92	18.9%
2	175	7,000	ST	67	\$20.60	\$25.50	\$4.90	23.8%
3	250	11,000	ST	95	\$25.53	\$32.47	\$6.94	27.2%
4	400	20,000	ST	154	\$34.92	\$46.18	\$11.25	32.2%
5	1,000	60,000	ST	388	\$79.33	\$107.68	\$28.36	35.7%
6	250	11,000	FL	95	\$26.65	\$33.59	\$6.94	26.1%
7	400	20,000	FL	154	\$36.36	\$47.62	\$11.25	31.0%
8	1,000	60,000	FL	388	\$75.01	\$103.36	\$28.36	37.8%
9	100	3,500	PB	40	\$15.55	\$18.47	\$2.92	18.8%
10	175	7,000	PB	67	\$19.76	\$24.66	\$4.90	24.8%
<u>High Pressure Sodium:</u>								
11	50	4,000	ST	21	\$13.69	\$15.22	\$1.53	11.2%
12	100	9,500	ST	43	\$17.60	\$20.74	\$3.14	17.9%
13	150	16,000	ST	60	\$19.43	\$23.81	\$4.38	22.6%
14	250	30,000	ST	101	\$27.39	\$34.77	\$7.38	26.9%
15	400	50,000	ST	161	\$38.41	\$50.17	\$11.77	30.6%
16	1,000	140,000	ST	398	\$79.85	\$108.94	\$29.09	36.4%
17	150	16,000	FL	60	\$21.67	\$26.05	\$4.38	20.2%
18	250	30,000	FL	101	\$28.95	\$36.33	\$7.38	25.5%
19	400	50,000	FL	161	\$37.89	\$49.65	\$11.77	31.1%
20	1,000	140,000	FL	398	\$80.20	\$109.29	\$29.09	36.3%
21	50	4,000	PB	21	\$12.72	\$14.25	\$1.53	12.1%
22	100	9,500	PB	43	\$16.47	\$19.61	\$3.14	19.1%
<u>Metal Halide:</u>								
23	175	8,800	ST	66	\$24.50	\$29.32	\$4.82	19.7%
24	250	13,500	ST	92	\$28.87	\$35.59	\$6.72	23.3%
25	400	23,500	ST	148	\$35.45	\$46.27	\$10.82	30.5%
26	175	8,800	FL	66	\$27.47	\$32.29	\$4.82	17.6%
27	250	13,500	FL	92	\$31.93	\$38.65	\$6.72	21.1%
28	400	23,500	FL	148	\$37.78	\$48.60	\$10.82	28.6%
29	175	8,800	PB	66	\$23.27	\$28.09	\$4.82	20.7%
30	250	13,500	PB	92	\$27.10	\$33.82	\$6.72	24.8%
31	400	23,500	PB	148	\$34.22	\$45.04	\$10.82	31.6%
<u>Luminaire Charges For Year Round Service:</u>								
Rates - Effective September 1, 2014								
		<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	\$0.01852	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>\$0.07957</u>	9 \$11.40		19 \$21.18		31 \$18.86		
		10 \$12.81		20 \$38.90				
TOTAL	\$0.10378			21 \$10.54				
				22 \$12.01				
Rates - Proposed December 1, 2014								
		<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	\$0.01852	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>\$0.15265</u>	9 \$11.40		19 \$21.18		31 \$18.86		
		10 \$12.81		20 \$38.90				
TOTAL	\$0.17686			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>\$0.07308</u>	9 \$0.00		19 \$0.00		31 \$0.00		
		10 \$0.00		20 \$0.00				
TOTAL	\$0.07308			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.								

