

## CALCULATION OF THE DEFAULT SERVICE CHARGE

## Non-G1 Class Default Service:

|  | <u>Jun-18</u>     | <u>Jul-18</u>     | <u>Aug-18</u>     | <u>Sep-18</u>     | <u>Oct-18</u>     | <u>Nov-18</u>     | <u>Total</u>       |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| <b>Power Supply Charge</b>   |                   |                   |                   |                   |                   |                   |                    |
| As shown on Schedule LSM-2, Page 1   |                   |                   |                   |                   |                   |                   |                    |
| <b>Residential Class</b>   |                   |                   |                   |                   |                   |                   |                    |
| 1 Reconciliation   | (\$27,118)        | (\$34,706)        | (\$35,325)        | (\$29,033)        | (\$26,244)        | (\$27,777)        | (\$180,203)        |
| 2 Total Costs  | \$2,385,668       | \$3,028,540       | \$3,076,592       | \$2,669,742       | \$2,533,258       | \$2,719,343       | \$16,413,144       |
| 3 Reconciliation plus Total Costs (L.1 + L.2)                                | \$2,358,550       | \$2,993,834       | \$3,041,267       | \$2,640,709       | \$2,507,015       | \$2,691,566       | \$16,232,941       |
| 4 kWh Purchases  | <u>32,218,085</u> | <u>41,233,060</u> | <u>41,968,751</u> | <u>34,492,761</u> | <u>31,179,154</u> | <u>33,000,228</u> | <u>214,092,039</u> |
| 5 Total, Before Losses (L.3 / L.4)   | \$0.07321         | \$0.07261         | \$0.07247         | \$0.07656         | \$0.08041         | \$0.08156         | \$0.07582          |
| 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)) | \$0.07789         | \$0.07725         | \$0.07710         | \$0.08146         | \$0.08555         | \$0.08678         |                    |
| Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))    |                   |                   |                   |                   |                   |                   | \$0.08067          |
| As shown on Schedule LSM-3, Page 1   |                   |                   |                   |                   |                   |                   |                    |
| <b>G2 and OL Class</b>   |                   |                   |                   |                   |                   |                   |                    |
| 9 Reconciliation   | (\$12,445)        | (\$14,062)        | (\$14,063)        | (\$12,906)        | (\$11,808)        | (\$11,651)        | (\$76,936)         |
| 10 Total Costs   | \$943,237         | \$1,126,629       | \$1,102,469       | \$1,062,722       | \$983,081         | \$1,048,928       | \$6,267,065        |
| 11 Reconciliation plus Total Costs (L.9 + L.10)                              | \$930,792         | \$1,112,567       | \$1,088,406       | \$1,049,815       | \$971,272         | \$1,037,277       | \$6,190,130        |
| 12 kWh Purchases   | <u>14,784,855</u> | <u>16,705,826</u> | <u>16,707,435</u> | <u>15,332,861</u> | <u>14,028,284</u> | <u>13,841,066</u> | <u>91,400,327</u>  |
| 13 Total, Before Losses (L.11 / L.12)  | \$0.06296         | \$0.06660         | \$0.06514         | \$0.06847         | \$0.06924         | \$0.07494         | \$0.06773          |
| 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)) | \$0.06698         | \$0.07086         | \$0.06931         | \$0.07285         | \$0.07367         | \$0.07974         |                    |
| Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))    |                   |                   |                   |                   |                   |                   | \$0.07206          |
| <b>Renewable Portfolio Standard (RPS) Charge</b>                             |                   |                   |                   |                   |                   |                   |                    |
| 17 Reconciliation  | (\$123,377)       | (\$152,082)       | (\$154,017)       | (\$130,786)       | (\$118,664)       | (\$122,952)       | (\$801,878)        |
| 18 Total Costs   | <u>\$199,003</u>  | <u>\$245,299</u>  | <u>\$248,420</u>  | <u>\$210,952</u>  | <u>\$191,400</u>  | <u>\$198,316</u>  | <u>\$1,293,390</u> |
| 19 Reconciliation plus Total Costs (L.17 + L.18)                             | \$75,626          | \$93,217          | \$94,403          | \$80,167          | \$72,737          | \$75,363          | \$491,513          |
| 20 kWh Purchases   | <u>47,002,940</u> | <u>57,938,886</u> | <u>58,676,186</u> | <u>49,825,623</u> | <u>45,207,438</u> | <u>46,841,294</u> | <u>305,492,367</u> |
| 21 Total, Before Losses (L.19 / L.20)  | \$0.00161         | \$0.00161         | \$0.00161         | \$0.00161         | \$0.00161         | \$0.00161         | \$0.00161          |
| 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 (1+L.22))   | \$0.00171         | \$0.00171         | \$0.00171         | \$0.00171         | \$0.00171         | \$0.00171         |                    |
| 24 (1+L.22))   |                   |                   |                   |                   |                   |                   | \$0.00171          |
| <b>TOTAL DEFAULT SERVICE CHARGE</b>  |                   |                   |                   |                   |                   |                   |                    |
| <b>Total Retail Rate - Residential Variable</b>                              |                   |                   |                   |                   |                   |                   |                    |
| 25 Default Service Charge (L.7 + L.23)                                       | <b>\$0.07960</b>  | <b>\$0.07896</b>  | <b>\$0.07881</b>  | <b>\$0.08317</b>  | <b>\$0.08726</b>  | <b>\$0.08849</b>  |                    |
| <b>Total Retail Rate - Residential Fixed</b>                                 |                   |                   |                   |                   |                   |                   |                    |
| 26 Default Service Charge (L.8+L.24)   |                   |                   |                   |                   |                   |                   | <b>\$0.08238</b>   |
| <b>Total Retail Rate - G2 and OL Variable</b>                                |                   |                   |                   |                   |                   |                   |                    |
| 27 Default Service Charge (L.15 + L.23)                                      | <b>\$0.06869</b>  | <b>\$0.07257</b>  | <b>\$0.07102</b>  | <b>\$0.07456</b>  | <b>\$0.07538</b>  | <b>\$0.08145</b>  |                    |
| <b>Total Retail Rate - G2 and OL Fixed</b>                                   |                   |                   |                   |                   |                   |                   |                    |
| 28 Default Service Charge (L.16+L.24)  |                   |                   |                   |                   |                   |                   | <b>\$0.07377</b>   |

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## CALCULATION OF THE DEFAULT SERVICE CHARGE

| Non-G1 Class Default Service:                    |  | Dec-17            | Jan-18            | Feb-18            | Mar-18            | Apr-18            | May-18            | Total              |
|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| <b>Power Supply Charge</b>                       |  |                   |                   |                   |                   |                   |                   |                    |
| <b>Residential Class</b>                         |  |                   |                   |                   |                   |                   |                   |                    |
| 1  | Reconciliation   | \$7,818           | \$8,849           | \$8,231           | \$7,529           | \$6,915           | \$5,984           | \$45,326           |
| 2  | Total Costs  | \$3,305,422       | \$4,786,084       | \$4,523,768       | \$3,150,456       | \$2,493,286       | \$2,090,458       | \$20,349,474       |
| 3  | Reconciliation plus Total Costs (L.1 + L.2)                                  | \$3,313,240       | \$4,794,933       | \$4,531,999       | \$3,157,986       | \$2,500,201       | \$2,096,442       | \$20,394,801       |
| 4  | kWh Purchases  | <u>38,942,387</u> | <u>44,077,885</u> | <u>40,996,863</u> | <u>37,504,254</u> | <u>34,442,431</u> | <u>29,806,398</u> | <u>225,770,218</u> |
| 5  | Total, Before Losses (L.3 / L.4)   | \$0.08508         | \$0.10878         | \$0.11055         | \$0.08420         | \$0.07259         | \$0.07034         | \$0.09033          |
| 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)) | \$0.09053         | \$0.11575         | \$0.11762         | \$0.08959         | \$0.07724         | \$0.07484         |                    |
| 8  | Total Retail Rate – Residential Fixed Power Supply Charge (L.5 * (1+L.6))    |                   |                   |                   |                   |                   |                   | \$0.09612          |
| <b>G2 and OL Class</b>                           |  |                   |                   |                   |                   |                   |                   |                    |
| 9  | Reconciliation   | \$2,878           | \$3,124           | \$2,989           | \$2,885           | \$2,892           | \$2,745           | \$17,513           |
| 10   | Total Costs  | \$1,266,339       | \$1,883,080       | \$1,341,068       | \$1,305,649       | \$805,271         | \$728,384         | \$7,329,791        |
| 11   | Reconciliation plus Total Costs (L.9 + L.10)                                 | \$1,269,217       | \$1,886,205       | \$1,344,057       | \$1,308,534       | \$808,163         | \$731,130         | \$7,347,304        |
| 12   | kWh Purchases  | <u>14,336,491</u> | <u>15,564,907</u> | <u>14,891,774</u> | <u>14,375,804</u> | <u>14,408,148</u> | <u>13,677,416</u> | <u>87,254,540</u>  |
| 13   | Total, Before Losses (L.11 / L.12)   | \$0.08853         | \$0.12118         | \$0.09025         | \$0.09102         | \$0.05609         | \$0.05346         | \$0.08421          |
| 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)) | \$0.09420         | \$0.12894         | \$0.09603         | \$0.09685         | \$0.05968         | \$0.05688         |                    |
| 16   | Total Retail Rate – G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))    |                   |                   |                   |                   |                   |                   | \$0.08959          |
| <b>Renewable Portfolio Standard (RPS) Charge</b> |  |                   |                   |                   |                   |                   |                   |                    |
| 17   | Reconciliation   | (\$94,088)        | (\$105,326)       | (\$98,697)        | (\$91,618)        | (\$86,268)        | (\$76,790)        | (\$552,786)        |
| 18   | Total Costs  | <u>\$296,835</u>  | <u>\$343,888</u>  | <u>\$322,243</u>  | <u>\$299,133</u>  | <u>\$281,669</u>  | <u>\$250,728</u>  | <u>\$1,794,496</u> |
| 19   | Reconciliation plus Total Costs (L.17 + L.18)                                | \$202,747         | \$238,562         | \$223,547         | \$207,515         | \$195,401         | \$173,938         | \$1,241,710        |
| 20   | kWh Purchases  | <u>53,278,878</u> | <u>59,642,792</u> | <u>55,888,638</u> | <u>51,880,059</u> | <u>48,850,578</u> | <u>43,483,815</u> | <u>313,024,759</u> |
| 21   | Total, Before Losses (L.19 / L.20)   | \$0.00381         | \$0.00400         | \$0.00400         | \$0.00400         | \$0.00400         | \$0.00400         | \$0.00397          |
| 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))                    | \$0.00405         | \$0.00426         | \$0.00426         | \$0.00426         | \$0.00426         | \$0.00426         |                    |
| 24   | Total Retail Rate – Fixed RPS Charge (L.21 * (1+L.22))                       |                   |                   |                   |                   |                   |                   | \$0.00422          |
| <b>TOTAL DEFAULT SERVICE CHARGE</b>              |  |                   |                   |                   |                   |                   |                   |                    |
| 25   | Total Retail Rate – Residential Variable Default Service Charge (L.7 + L.23) | \$0.09458         | \$0.12001         | \$0.12188         | \$0.09385         | \$0.08150         | \$0.07910         |                    |
| 26   | Total Retail Rate – Residential Fixed Default Service Charge (L.8 + L.24)    |                   |                   |                   |                   |                   |                   | \$0.10034          |
| 27   | Total Retail Rate – G2 and OL Variable Default Service Charge (L.15 + L.23)  | \$0.09825         | \$0.13320         | \$0.10029         | \$0.10111         | \$0.06394         | \$0.06114         |                    |
| 28   | Total Retail Rate – G2 and OL Fixed Default Service Charge (L.16 + L.24)     |                   |                   |                   |                   |                   |                   | \$0.09381          |

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**CALCULATION OF THE DEFAULT SERVICE CHARGE****G1 Class Default Service:**

|   | <u>Jun-18</u>                      | <u>Jul-18</u>    | <u>Aug-18</u>    | <u>Sep-18</u>    | <u>Oct-18</u>    | <u>Nov-18</u>    | <u>Total</u>      |
|---|------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| <b>Power Supply Charge</b>  | As shown on Schedule LSM-4, Page 1 |                  |                  |                  |                  |                  |                   |
| 1 Reconciliation  |                                    |                  |                  |                  |                  |                  | \$20,731          |
| 2 Total Costs excl. wholesale supplier charge                                 |                                    |                  |                  |                  |                  |                  | <u>\$27,840</u>   |
| 3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2) |                                    |                  |                  |                  |                  |                  | \$48,571          |
| 4 kWh Purchases   |                                    |                  |                  |                  |                  |                  | <u>18,484,947</u> |
| 5 Total, Before Losses (L.3 / L.4)  |                                    |                  |                  |                  |                  |                  | \$0.00263         |
| 6 Losses  |                                    |                  |                  |                  |                  |                  | <u>4.591%</u>     |
| 7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)     | \$0.04591                          | \$0.04591        | \$0.04591        | \$0.04591        | \$0.04591        | \$0.04591        | \$0.00275         |
| 8a Wholesale Supplier Charge  | MARKET                             | MARKET           | MARKET           | MARKET           | MARKET           | MARKET           |                   |
| 8b Losses   | <u>4.591%</u>                      | <u>4.591%</u>    | <u>4.591%</u>    | <u>4.591%</u>    | <u>4.591%</u>    | <u>4.591%</u>    |                   |
| 8 Retail Rate - Wholesale Supplier Charge (L.8a * (1+L.8b))                   | MARKET                             | MARKET           | MARKET           | MARKET           | MARKET           | MARKET           |                   |
| 9 Total Retail Rate - Power Supply Charge (L.7 + L.8)                         | MARKET                             | MARKET           | MARKET           | MARKET           | MARKET           | MARKET           |                   |
| <b>Renewable Portfolio Standard (RPS) Charge</b>                              | As shown on Schedule LSM-5, Page 1 |                  |                  |                  |                  |                  |                   |
| 10 Reconciliation   | (\$7,803)                          | (\$8,221)        | (\$9,060)        | (\$8,022)        | (\$7,134)        | (\$6,755)        | (\$46,996)        |
| 11 Total Costs  | <u>\$13,211</u>                    | <u>\$13,919</u>  | <u>\$15,339</u>  | <u>\$13,581</u>  | <u>\$12,079</u>  | <u>\$11,436</u>  | <u>\$79,564</u>   |
| 12 Reconciliation plus Total Costs (L.10+ L.11)                               | \$5,407                            | \$5,697          | \$6,279          | \$5,559          | \$4,944          | \$4,681          | \$32,568          |
| 13 kWh Purchases  | <u>3,069,181</u>                   | <u>3,233,715</u> | <u>3,563,580</u> | <u>3,155,278</u> | <u>2,806,208</u> | <u>2,656,985</u> | 18,484,947        |
| 14 Total, Before Losses (L.12 / L.13)   | \$0.00176                          | \$0.00176        | \$0.00176        | \$0.00176        | \$0.00176        | \$0.00176        |                   |
| 15 Losses   | <u>4.591%</u>                      | <u>4.591%</u>    | <u>4.591%</u>    | <u>4.591%</u>    | <u>4.591%</u>    | <u>4.591%</u>    |                   |
| 16 Total Retail Rate - RPS Charge (L.14 * (1+L.15))                           | \$0.00184                          | \$0.00184        | \$0.00184        | \$0.00184        | \$0.00184        | \$0.00184        |                   |
| <b>TOTAL DEFAULT SERVICE CHARGE</b>   |                                    |                  |                  |                  |                  |                  |                   |
| 17 Total Retail Rate - Default Service Charge (L.9 + L.16)                    | <b>MARKET</b>                      | <b>MARKET</b>    | <b>MARKET</b>    | <b>MARKET</b>    | <b>MARKET</b>    | <b>MARKET</b>    |                   |

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**CALCULATION OF THE DEFAULT SERVICE CHARGE**

| <b>G1-Class Default Service:</b>  | <b><u>Dec-17</u></b> | <b><u>Jan-18</u></b> | <b><u>Feb-18</u></b> | <b><u>Mar-18</u></b> | <b><u>Apr-18</u></b> | <b><u>May-18</u></b> | <b><u>Total</u></b> |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| <b><i>Power Supply Charge</i></b>   |                      |                      |                      |                      |                      |                      |                     |
| 1 Reconciliation  |                      |                      |                      |                      |                      |                      | \$107,283           |
| 2 Total Costs excl. wholesale supplier charge                                 |                      |                      |                      |                      |                      |                      | <u>\$26,300</u>     |
| 3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2) |                      |                      |                      |                      |                      |                      | \$133,583           |
| 4 kWh Purchases   |                      |                      |                      |                      |                      |                      | <u>16,276,613</u>   |
| 5 Total, Before Losses (L.3 / L.4)  |                      |                      |                      |                      |                      |                      | \$0.00821           |
| 6 Losses  |                      |                      |                      |                      |                      |                      | <u>4.591%</u>       |
| 7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)     | \$0.00858            | \$0.00858            | \$0.00858            | \$0.00858            | \$0.00858            | \$0.00858            | \$0.00858           |
| 8a Wholesale Supplier Charge  | MARKET               | MARKET               | MARKET               | MARKET               | MARKET               | MARKET               |                     |
| 8b Losses   | <u>4.591%</u>        | <u>4.591%</u>        | <u>4.591%</u>        | <u>4.591%</u>        | <u>4.591%</u>        | <u>4.591%</u>        |                     |
| 8 Retail Rate—Wholesale Supplier Charge (L.8a * (1+L.8b))                     | MARKET               | MARKET               | MARKET               | MARKET               | MARKET               | MARKET               |                     |
| 9 Total Retail Rate—Power Supply Charge (L.7 + L.8)                           | MARKET               | MARKET               | MARKET               | MARKET               | MARKET               | MARKET               |                     |
| <b><i>Renewable Portfolio Standard (RPS) Charge</i></b>                       |                      |                      |                      |                      |                      |                      |                     |
| 10 Reconciliation   | (\$10,587)           | (\$10,818)           | (\$10,641)           | (\$10,509)           | (\$10,532)           | (\$10,670)           | (\$63,757)          |
| 11 Total Costs  | <u>\$15,301</u>      | <u>\$16,180</u>      | <u>\$15,916</u>      | <u>\$15,718</u>      | <u>\$15,753</u>      | <u>\$15,959</u>      | <u>\$94,826</u>     |
| 12 Reconciliation plus Total Costs (L.10 + L.11)                              | \$4,714              | \$5,362              | \$5,275              | \$5,209              | \$5,221              | \$5,289              | \$31,069            |
| 13 kWh Purchases  | <u>2,702,868</u>     | <u>2,761,660</u>     | <u>2,716,568</u>     | <u>2,682,767</u>     | <u>2,688,739</u>     | <u>2,724,011</u>     | 16,276,613          |
| 14 Total, Before Losses (L.12 / L.13)   | \$0.00174            | \$0.00194            | \$0.00194            | \$0.00194            | \$0.00194            | \$0.00194            |                     |
| 15 Losses   | <u>4.591%</u>        | <u>4.591%</u>        | <u>4.591%</u>        | <u>4.591%</u>        | <u>4.591%</u>        | <u>4.591%</u>        |                     |
| 16 Total Retail Rate—RPS Charge (L.14 * (1+L.15))                             | \$0.00182            | \$0.00203            | \$0.00203            | \$0.00203            | \$0.00203            | \$0.00203            |                     |
| <b>TOTAL DEFAULT SERVICE CHARGE</b>   |                      |                      |                      |                      |                      |                      |                     |
| 17 Total Retail Rate—Default Service Charge (L.9 + L.16)                      | <b>MARKET</b>        | <b>MARKET</b>        | <b>MARKET</b>        | <b>MARKET</b>        | <b>MARKET</b>        | <b>MARKET</b>        |                     |

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|   | <u>Jun-18</u><br><u>Estimated</u> | <u>Jul-18</u><br><u>Estimated</u> | <u>Aug-18</u><br><u>Estimated</u> | <u>Sep-18</u><br><u>Estimated</u> | <u>Oct-18</u><br><u>Estimated</u> | <u>Nov-18</u><br><u>Estimated</u> | <u>Total</u>        |
|---|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------|
| <b><u>Residential Class</u></b>   |                                   |                                   |                                   |                                   |                                   |                                   |                     |
| 1 Reconciliation (1)  | (\$27,118)                        | (\$34,706)                        | (\$35,325)                        | (\$29,033)                        | (\$26,244)                        | (\$27,777)                        | (\$180,203)         |
| 2 Total Costs (Page 5)  | <u>\$2,385,668</u>                | <u>\$3,028,540</u>                | <u>\$3,076,592</u>                | <u>\$2,669,742</u>                | <u>\$2,533,258</u>                | <u>\$2,719,343</u>                | <u>\$16,413,144</u> |
| 3 Reconciliation plus Total Costs (L.1 + L.2)                                   | \$2,358,550                       | \$2,993,834                       | \$3,041,267                       | \$2,640,709                       | \$2,507,015                       | \$2,691,566                       | \$16,232,941        |
| 4 kWh Purchases   | <u>32,218,085</u>                 | <u>41,233,060</u>                 | <u>41,968,751</u>                 | <u>34,492,761</u>                 | <u>31,179,154</u>                 | <u>33,000,228</u>                 | <u>214,092,039</u>  |
| 5 Total, Before Losses (L.3 / L.4)  | \$0.07321                         | \$0.07261                         | \$0.07247                         | \$0.07656                         | \$0.08041                         | \$0.08156                         | \$0.07582           |
| 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))  | \$0.07789                         | \$0.07725                         | \$0.07710                         | \$0.08146                         | \$0.08555                         | \$0.08678                         |                     |
| 8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))     |                                   |                                   |                                   |                                   |                                   |                                   | \$0.08067           |
| <b><u>G2 and OL Class</u></b>   |                                   |                                   |                                   |                                   |                                   |                                   |                     |
| 9 Reconciliation (1)  | (\$12,445)                        | (\$14,062)                        | (\$14,063)                        | (\$12,906)                        | (\$11,808)                        | (\$11,651)                        | (\$76,936)          |
| 10 Total Costs (Page 5)   | <u>\$943,237</u>                  | <u>\$1,126,629</u>                | <u>\$1,102,469</u>                | <u>\$1,062,722</u>                | <u>\$983,081</u>                  | <u>\$1,048,928</u>                | <u>\$6,267,065</u>  |
| 11 Reconciliation plus Total Costs (L.9 + L.10)                                 | \$930,792                         | \$1,112,567                       | \$1,088,406                       | \$1,049,815                       | \$971,272                         | \$1,037,277                       | \$6,190,130         |
| 12 kWh Purchases  | <u>14,784,855</u>                 | <u>16,705,826</u>                 | <u>16,707,435</u>                 | <u>15,332,861</u>                 | <u>14,028,284</u>                 | <u>13,841,066</u>                 | <u>91,400,327</u>   |
| 13 Total, Before Losses (L.11 / L.12)   | \$0.06296                         | \$0.06660                         | \$0.06514                         | \$0.06847                         | \$0.06924                         | \$0.07494                         | \$0.06773           |
| 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)) | \$0.06698                         | \$0.07086                         | \$0.06931                         | \$0.07285                         | \$0.07367                         | \$0.07974                         |                     |
| 16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))    |                                   |                                   |                                   |                                   |                                   |                                   | \$0.07206           |

(1) Balance as of February 28, 2018 modified, as detailed below, to include the reconciliation of estimated costs and revenues for March, April and May 2018. Figure is then allocated between rate periods (June-November 2018 and December 2018-May 2019) and rate classes (Residential and G2/OL), and then to each month, June through November 2018, on equal per kWh basis.

|   |   |                      |                     |
|---|---|----------------------|---------------------|
| a | February 28, 2018 balance - Schedule LSM-2, Page 2                          |                      | \$1,490,731         |
| b | less: Estimated remaining prior period reconciliation - Mar, Apr, May 2018: |                      |                     |
| c | Estimated costs - Mar, Apr, May 2018 as filed in DE 17-038                  |                      | \$10,573,504        |
| d | Estimated revenue-Mar, Apr, May 2018  |                      | <u>\$12,584,653</u> |
| e | line c - line d   |                      | (\$2,011,150)       |
| f | Reconciliation for June 1, 2018-May 31, 2019 (line a + line e)              |                      | (\$520,418)         |
|   |   |                      |                     |
|   |   | Non-G1 total         | Reconciliation      |
| g | Rate period: June-November 2018   | <u>kWh purchases</u> | <u>per period</u>   |
|   |   | 305,492,367          | 49.41%              |
| h | Rate period: December 2018-May 2019   | <u>312,800,000</u>   | 50.59%              |
| i | Total   | 618,292,367          | (\$520,418)         |
|   |   |                      |                     |
|   |   | Jun-Nov 2018         | Jun-Nov 2018        |
| j | Residential class   | <u>kWh purchases</u> | <u>by class</u>     |
|   |   | 214,092,039          | 70.08%              |
| k | G2 and OL class   | <u>91,400,327</u>    | 29.92%              |
| l | Total   | 305,492,367          | (\$257,139)         |

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

|        | (a)         | (b)                | (c)                | (d)             | (e)                 | (f)      | (g)       | (h)            | (i)                 |
|--------|-------------|--------------------|--------------------|-----------------|---------------------|----------|-----------|----------------|---------------------|
|        | Beginning   | Total Costs        | Total Revenue      | Ending Balance  | Average Monthly     | Interest | Number of | Computed       | Ending Balance with |
|        | Balance     | (Page 3)           | (Page 4)           | Before Interest | Balance ((a+d) / 2) | Rate     | Days /    | Interest       | Interest (d + h)    |
|        |             |                    |                    | (a + b - c)     |                     |          | Month     |                |                     |
| Mar-17 | \$2,384,997 | \$3,233,166        | \$3,702,831        | \$1,915,332     | \$2,150,165         | 3.50%    | 31        | \$6,392        | \$1,921,724         |
| Apr-17 | \$1,921,724 | \$2,086,956        | \$2,999,124        | \$1,009,555     | \$1,465,640         | 3.75%    | 30        | \$4,517        | \$1,014,073         |
| May-17 | \$1,014,073 | \$2,082,413        | \$2,757,310        | \$339,176       | \$676,624           | 3.75%    | 31        | \$2,155        | \$341,331           |
| Jun-17 | \$341,331   | \$4,277,695        | \$3,764,222        | \$854,804       | \$598,068           | 3.75%    | 30        | \$1,843        | \$856,648           |
| Jul-17 | \$856,648   | \$3,387,657        | \$4,401,473        | (\$157,168)     | \$349,740           | 4.00%    | 31        | \$1,188        | (\$155,980)         |
| Aug-17 | (\$155,980) | \$3,884,621        | \$3,823,527        | (\$94,886)      | (\$125,433)         | 4.00%    | 31        | (\$426)        | (\$95,312)          |
| Sep-17 | (\$95,312)  | \$4,226,803        | \$4,233,969        | (\$102,478)     | (\$98,895)          | 4.00%    | 30        | (\$325)        | (\$102,803)         |
| Oct-17 | (\$102,803) | \$3,163,253        | \$3,017,803        | \$42,647        | (\$30,078)          | 4.25%    | 31        | (\$109)        | \$42,539            |
| Nov-17 | \$42,539    | \$3,913,369        | \$3,044,425        | \$911,482       | \$477,011           | 4.25%    | 30        | \$1,666        | \$913,149           |
| Dec-17 | \$913,149   | \$4,691,843        | \$5,503,962        | \$101,030       | \$507,089           | 4.25%    | 31        | \$1,830        | \$102,860           |
| Jan-18 | \$102,860   | \$7,146,222        | \$6,314,163        | \$934,919       | \$518,889           | 4.25%    | 31        | \$1,873        | \$936,792           |
| Feb-18 | \$936,792   | <u>\$5,014,867</u> | <u>\$4,464,878</u> | \$1,486,780     | \$1,211,786         | 4.25%    | 28        | <u>\$3,951</u> | \$1,490,731         |
| Total  |             | \$47,108,865       | \$48,027,686       |                 |                     |          |           | \$24,556       |                     |

00166

| <i>Calculation of Working Capital<br/>Supplier Charges and GIS Support Payments</i> |   |                         |                                    |  |                  |  |  |  |                |   |   |   |
|---|---|-------------------------|------------------------------------|--|------------------|--|--|--|----------------|---|---|---|
|   | (a)   | (b)                     | (c)                                | (d)  | (e)              | (f)  | (g)                                      | (h)  | (i)            | (j)   | (k)   | (l)   |
|   | Total Non-G1<br>Class DS<br>Supplier<br>Charges | GIS Support<br>Payments | Number of Days<br>of Lag / 365 (1) | Working<br>Capital<br>Requirement<br>((a+b)*c) | Prime Rate       | Supply Related<br>Working<br>Capital (d * e) | Provision for<br>Uncollected<br>Accounts | Internal<br>Company<br>Administrative<br>Costs | Legal Charges  | Consulting<br>Outside<br>Service<br>Charges | Default Service<br>Portion of the<br>annual PUC<br>Assessment | Total Costs<br>(sum a + b + f +<br>g + h + i + j + k) |
| 00167   | Mar-17  | \$3,203,026             | \$488                              | 7.24%  | \$231,794        | 3.88%  | \$8,994                                  | \$17,188                                       | \$2,661        | \$0   | \$0   | \$3,233,166   |
|   | Apr-17  | \$2,055,619             | \$428                              | 7.24%  | \$148,768        | 4.00%  | \$5,951                                  | \$21,506                                       | \$2,661        | \$0   | \$792   | \$2,086,956   |
|   | May-17  | \$2,044,770             | \$501                              | 7.24%  | \$147,988        | 4.00%  | \$5,920                                  | \$27,188                                       | \$2,661        | \$597                                       | \$777   | \$2,082,413   |
|   | Jun-17  | \$4,239,950             | \$374                              | 7.27%  | \$308,440        | 4.13%  | \$12,739                                 | \$21,187                                       | \$2,661        | \$0   | \$786   | \$4,277,695   |
|   | Jul-17  | \$3,374,671             | \$397                              | 7.27%  | \$245,502        | 4.25%  | \$10,434                                 | (\$1,292)                                      | \$2,661        | \$0   | \$787   | \$3,387,657   |
|   | Aug-17  | \$3,871,407             | \$820                              | 7.27%  | \$281,665        | 4.25%  | \$11,971                                 | (\$3,024)                                      | \$2,661        | \$0   | \$786   | \$3,884,621   |
|   | Sep-17  | \$4,117,385             | \$518                              | 7.27%  | \$299,535        | 4.25%  | \$12,730                                 | \$92,726                                       | \$2,661        | \$0   | \$783   | \$4,226,803   |
|   | Oct-17  | \$3,154,014             | \$476                              | 7.27%  | \$229,457        | 4.25%  | \$9,752                                  | (\$4,428)                                      | \$2,661        | \$0   | \$778   | \$3,163,253   |
|   | Nov-17  | \$3,859,573             | \$511                              | 7.27%  | \$280,781        | 4.25%  | \$11,933                                 | \$37,533                                       | \$2,661        | \$380                                       | \$778   | \$3,913,369   |
|   | Dec-17  | \$4,647,913             | \$388                              | 7.27%  | \$338,116        | 4.40%  | \$14,877                                 | \$25,087                                       | \$2,790        | \$0   | \$788   | \$4,691,843   |
|   | Jan-18  | \$7,121,576             | \$426                              | 7.27%  | \$518,052        | 4.50%  | \$23,312                                 | (\$3,667)                                      | \$2,790        | \$994                                       | \$791   | \$7,146,222   |
|   | Feb-18  | <u>\$4,903,963</u>      | <u>\$584</u>                       | 7.27%  | <u>\$356,755</u> | 4.50%  | <u>\$16,054</u>                          | <u>\$90,694</u>                                | <u>\$2,790</u> | <u>\$0</u>                                  | <u>\$783</u>  | <u>\$5,014,867</u>                                    |
|   | Total   | \$46,593,866            | \$5,910                            |  |                  |  | \$144,666                                | \$320,697                                      | \$32,317       | \$1,971                                     | \$0   | \$47,108,865  |

(1) For the months March-May 2017, number of days lag equals 26.41. Calculated using revenue lag of 62.25 days less cost lead of 35.84 days. Revenue lag per Schedule DN-1, Page 4 of 23 and cost lead per Schedule DN-1, Page 22 of 23, DE 16-250 filed April 1, 2016.

For the months June 2017-February 2018, number of days lag equals 26.55. Calculated using revenue lag of 61.15 days less cost lead of 34.60 days. Revenue lag per Schedule DN-1, Page 4 of 23 and cost lead per Schedule DN-1, Page 22 of 23, DE 17-038 filed April 3, 2017.

|        | (a)  | (b)                 | (c)                                    | (d)                                 | (e)  | (f)  | (g)                 | (h)                              | (i)                                 | (j)  | (k)                              | (l)   | (m)                           |
|--------|--|---------------------|--|-------------------------------------|--|--|---------------------|----------------------------------|-------------------------------------|--|----------------------------------|---|-------------------------------|
|        | Total Residential Class Billed Default Service kWh (1) | Unbilled Factor (2) | Residential Class Unbilled kWh (a * b) | Effective Fixed Power Supply Charge | Residential Class Unbilled Power Supply Charge Revenue (c * d) | Total G2/OL Class Billed Default Service kWh (1) | Unbilled Factor (2) | G2/OL Class Unbilled kWh (f * g) | Effective Fixed Power Supply Charge | G2/OL Class Unbilled Power Supply Charge Revenue (h * i) | Reversal of prior month unbilled | Total Billed Non-G1 Class Power Supply Charge Revenue (1) | Total Revenue (e + j + k + l) |
| Mar-17 | 33,922,161   | 54%                 | 18,397,613                             | \$0.07326                           | \$1,347,809  | 13,597,304                                       | 54%                 | 7,374,469                        | \$0.06960                           | \$513,263  | (\$1,613,669)                    | \$3,455,428   | \$3,702,831                   |
| Apr-17 | 31,715,089   | 51%                 | 16,228,113                             | \$0.07326                           | \$1,188,872  | 13,135,488                                       | 51%                 | 6,721,223                        | \$0.06960                           | \$467,797  | (\$1,861,072)                    | \$3,203,527   | \$2,999,124                   |
| May-17 | 27,323,958   | 57%                 | 15,492,966                             | \$0.07326                           | \$1,135,015  | 12,249,137                                       | 57%                 | 6,945,387                        | \$0.06960                           | \$483,399  | (\$1,656,669)                    | \$2,795,565   | \$2,757,310                   |
| Jun-17 | 31,263,609   | 65%                 | 20,213,704                             | \$0.07526                           | \$1,521,283  | 13,607,423                                       | 65%                 | 8,797,974                        | \$0.07196                           | \$633,102  | (\$1,618,414)                    | \$3,228,250   | \$3,764,222                   |
| Jul-17 | 42,239,401   | 50%                 | 20,942,594                             | \$0.07526                           | \$1,576,140  | 16,785,860                                       | 50%                 | 8,322,548                        | \$0.07196                           | \$598,891  | (\$2,154,386)                    | \$4,380,828   | \$4,401,473                   |
| Aug-17 | 39,939,314   | 42%                 | 16,870,495                             | \$0.07526                           | \$1,269,673  | 16,853,489                                       | 42%                 | 7,086,829                        | \$0.07196                           | \$509,968  | (\$2,175,030)                    | \$4,218,916   | \$3,823,527                   |
| Sep-17 | 34,775,086   | 62%                 | 21,650,104                             | \$0.07526                           | \$1,629,387  | 15,131,051                                       | 62%                 | 9,420,216                        | \$0.07196                           | \$677,879  | (\$1,779,642)                    | \$3,706,345   | \$4,233,969                   |
| Oct-17 | 32,327,643   | 54%                 | 17,341,425                             | \$0.07526                           | \$1,305,116  | 14,367,550                                       | 54%                 | 7,707,144                        | \$0.07196                           | \$554,606  | (\$2,307,266)                    | \$3,465,347   | \$3,017,803                   |
| Nov-17 | 28,897,547   | 59%                 | 17,088,489                             | \$0.07526                           | \$1,286,080  | 12,567,411                                       | 59%                 | 7,431,706                        | \$0.07196                           | \$534,786  | (\$1,859,722)                    | \$3,083,281   | \$3,044,425                   |
| Dec-17 | 37,911,216   | 59%                 | 22,262,377                             | \$0.09612                           | \$2,139,860  | 14,549,405                                       | 59%                 | 8,543,760                        | \$0.08959                           | \$765,435  | (\$1,820,865)                    | \$4,419,532   | \$5,503,962                   |
| Jan-18 | 48,807,825   | 45%                 | 22,075,615                             | \$0.09612                           | \$2,121,908  | 17,814,631                                       | 45%                 | 8,057,498                        | \$0.08959                           | \$721,871  | (\$2,905,295)                    | \$6,375,679   | \$6,314,163                   |
| Feb-18 | 38,456,520   | 45%                 | 17,138,364                             | \$0.09612                           | \$1,647,340  | 14,490,645                                       | 45%                 | 6,457,837                        | \$0.08959                           | \$578,558  | (\$2,843,779)                    | \$5,082,760   | \$4,464,878                   |
| Total  | 427,579,369  |                     |  |                                     | \$18,168,481   | 175,149,394                                      |                     |                                  |                                     | \$7,039,555  | (\$24,595,808)                   | \$47,415,458  | \$48,027,686                  |

(1) Per billing system

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

|        | Non-G1 Class Billed kWh | Direct Estimate of Unbilled kWh | Unbilled kWh / Billed kWh |
|--------|-------------------------|---------------------------------|---------------------------|
| Mar-17 | 67,685,716              | 36,709,207                      | 54%                       |
| Apr-17 | 64,605,790              | 33,057,768                      | 51%                       |
| May-17 | 57,736,230              | 32,737,038                      | 57%                       |
| Jun-17 | 64,946,476              | 41,991,595                      | 65%                       |
| Jul-17 | 83,167,658              | 41,235,113                      | 50%                       |
| Aug-17 | 79,908,120              | 33,666,586                      | 42%                       |
| Sep-17 | 70,477,849              | 43,877,758                      | 62%                       |
| Oct-17 | 66,970,911              | 35,925,015                      | 54%                       |
| Nov-17 | 59,055,097              | 34,922,078                      | 59%                       |
| Dec-17 | 71,999,101              | 42,279,603                      | 59%                       |
| Jan-18 | 89,225,053              | 40,356,191                      | 45%                       |
| Feb-18 | 73,642,517              | 32,819,202                      | 45%                       |



Redacted

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

| <i>Calculation of Working Capital<br/>Supplier Charges and GIS Support Payments</i> |   |                         |                                       |   |            |  |  |  |               |  |   |  |  |   |  |
|---|---|-------------------------|---------------------------------------|---|------------|--|--|--|---------------|--|---|--|--|---|--|
| (a)   | (b)   | (c)                     | (d)                                   | (e)   | (f)        | (g)  | (h)                                      | (i)  | (j)           | (k)                                      | (l)   | (m)  | (n)  | (o)   | (p)  |
| Non-G1 Class<br>(Residential)<br>DS Supplier<br>Charges (1)                         | Non-G1 Class<br>(G2 and OL)<br>DS Supplier<br>Charges (1) | GIS Support<br>Payments | Number of<br>Days of Lag /<br>365 (2) | Working Capital<br>Requirement<br>((a+b+c)*d) | Prime Rate | Supply Related<br>Working Capital<br>(e * f) | Provision for<br>Uncollected<br>Accounts | Internal<br>Company<br>Administrative<br>Costs | Legal Charges | Consulting<br>Outside Service<br>Charges | Default Service<br>Portion of the<br>annual PUC<br>Assessment | Non-G1 Class<br>(Residential) DS<br>Supplier<br>Charges (col. a) | Non-G1 Class (G2<br>and OL) DS<br>Supplier Charges<br>(col. b) | Total Remaining<br>Costs (sum col. c<br>+ g + h + i + j + k<br>+ l) | Total All Costs<br>(sum col. m + n<br>+ o) |
| Jun-18  |   | \$423                   | 7.18%                                 |   | 4.75%      |  |  | \$2,790  | \$0           | \$0                                      | \$785   |  |  |   | \$3,328,905                                |
| Jul-18  |   | \$457                   | 7.18%                                 |   | 4.75%      |  |  | \$2,790  | \$0           | \$0                                      | \$785   |  |  |   | \$4,155,169                                |
| Aug-18  |   | \$563                   | 7.18%                                 |   | 4.75%      |  |  | \$2,790  | \$0           | \$0                                      | \$785   |  |  |   | \$4,179,061                                |
| Sep-18  |   | \$570                   | 7.18%                                 |   | 4.75%      |  |  | \$2,790  | \$0           | \$0                                      | \$785   |  |  |   | \$3,732,464                                |
| Oct-18  |   | \$484                   | 7.18%                                 |   | 4.75%      |  |  | \$2,790  | \$0           | \$0                                      | \$785   |  |  |   | \$3,516,339                                |
| Nov-18  |   | \$439                   | 7.18%                                 |   | 4.75%      |  |  | \$2,790  | \$0           | \$0                                      | \$785   |  |  |   | \$3,768,271                                |
| Total   |   | \$2,937                 |                                       |   |            |  |  | \$16,739                                       | \$0           | \$0                                      | \$4,710   |  |  |   | \$22,680,209                               |

0016100  
Total Costs Allocated to the Residential Class and the G2/OL Class

| Non-G1 Class<br>(Residential)<br>DS Supplier<br>Charges (col. a) | Allocation of<br>Remaining<br>Costs (col. o)<br>to Residential<br>Class (3) | Total Non-G1<br>Class<br>(Residential)<br>Power Supply<br>Charges | Non-G1 Class<br>(G2 and OL)<br>DS Supplier<br>Charges (col.<br>b) | Allocation of<br>Remaining<br>Costs (col. o)<br>to G2 and OL<br>Class (3) | Total Non-G1<br>Class (G2 and<br>OL) Power<br>Supply Charges |
|--|---|---|---|---|--|
| (i)  | (ii)  | (iii) = (i) + (ii)  | (iv)  | (v)   | (vi) = (iv) + (v)  |
| Jun-18   |   | \$2,385,668   |   |   | \$943,237  |
| Jul-18   |   | \$3,028,540   |   |   | \$1,126,629  |
| Aug-18   |   | \$3,076,592   |   |   | \$1,102,469  |
| Sep-18   |   | \$2,669,742   |   |   | \$1,062,722  |
| Oct-18   |   | \$2,533,258   |   |   | \$983,081  |
| Nov-18   |   | \$2,719,343   |   |   | \$1,048,928  |
| Total  |   | \$16,413,144  |   |   | \$6,267,065  |

- (1) Estimates based on monthly average wholesale rate times estimated monthly purchases.
- (2) Number of days lag equals 26.21. Calculated using revenue lag of 64.11 days less cost lead of 37.90 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 18-035 filed April 6, 2018.
- (3) Remaining Costs (column o) allocated between the Residential Class and the G2 and Outdoor Lighting Class based on estimated monthly kWh purchases, as shown below:

| Estimated kWh<br>Purchases -<br>Residential<br>Class | Estimated kWh<br>Purchases - G2<br>and OL Class | Total Non-G1<br>Class kWh<br>Purchases | Residential<br>Class kWh<br>Purchases /<br>Total Non-G1<br>Class kWh<br>Purchases | G2 and OL<br>Class kWh<br>Purchases /<br>Total Non-G1<br>Class kWh<br>Purchases |       |
|--|---|--|---|---|-------|
| Jun-18   | 32,218,085                                      | 14,784,855                             | 47,002,940  | 68.5%   | 31.5% |
| Jul-18   | 41,233,060                                      | 16,705,826                             | 57,938,886  | 71.2%   | 28.8% |
| Aug-18   | 41,968,751                                      | 16,707,435                             | 58,676,186  | 71.5%   | 28.5% |
| Sep-18   | 34,492,761                                      | 15,332,861                             | 49,825,623  | 69.2%   | 30.8% |
| Oct-18   | 31,179,154                                      | 14,028,284                             | 45,207,438  | 69.0%   | 31.0% |
| Nov-18   | 33,000,228                                      | 13,841,066                             | 46,841,294  | 70.5%   | 29.5% |
| Total  | 214,092,039                                     | 91,400,327                             | 305,492,367   |   |       |

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

|   | <u>Jun-18</u> | <u>Jul-18</u> | <u>Aug-18</u> | <u>Sep-18</u> | <u>Oct-18</u> | <u>Nov-18</u> | <u>Total</u> |
|---|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| 1 Reconciliation (1)                                      | (\$123,377)   | (\$152,082)   | (\$154,017)   | (\$130,786)   | (\$118,664)   | (\$122,952)   | (\$801,878)  |
| 2 Total Costs (Page 5)                                    | \$199,003     | \$245,299     | \$248,420     | \$210,952     | \$191,400     | \$198,316     | \$1,293,390  |
| 3 Reconciliation plus Total Costs (L.1 + L.2)             | \$75,626      | \$93,217      | \$94,403      | \$80,167      | \$72,737      | \$75,363      | \$491,513    |
| 4 kWh Purchases   | 47,002,940    | 57,938,886    | 58,676,186    | 49,825,623    | 45,207,438    | 46,841,294    | 305,492,367  |
| 5 Total, Before Losses (L.3 / L.4)                        | \$0.00161     | \$0.00161     | \$0.00161     | \$0.00161     | \$0.00161     | \$0.00161     | \$0.00161    |
| 6 Losses  | 6.40%         | 6.40%         | 6.40%         | 6.40%         | 6.40%         | 6.40%         | 6.40%        |
| 7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6)) | \$0.00171     | \$0.00171     | \$0.00171     | \$0.00171     | \$0.00171     | \$0.00171     |              |
| 8 Total Retail Rate - Fixed RPS Charge (L.5 * (1+L.6))    |               |               |               |               |               |               | \$0.00171    |

(1) Balance as of February 28, 2018 modified, as detailed below, to reflect that current rates include a reconciliation through May 31, 2018. Figure is then allocated between rate periods (June-November 2018 and December 2018-May 2019) and then to each month, June through November 2018, on equal per kWh basis.

|   |   |               |
|---|---|---------------|
| a | February 28, 2018 actual balance - Schedule LSM-3, Page 2                   | (\$1,877,721) |
| b | less: Estimated remaining prior period reconciliation - Mar, Apr, May 2018: |               |
| c | Estimated kWh Sales Mar-May 2018  | 135,539,898   |
| d | Amount of reconciliation in current RPS Charge                              | (\$0.00188)   |
| e | Estimated amount of reconciliation - Mar-May 2018                           | (\$254,815)   |
| f | Total reconciliation for June 1, 2018-May 31, 2019 (line a - line e)        | (\$1,622,906) |

|                                       | <u>Non-G1 total</u>       | <u>Reconciliation</u> |
|---------------------------------------|---------------------------|-----------------------|
| g Rate period: June-November 2018     | kWh purchases 305,492,367 | % per period 49.41%   |
| h Rate period: December 2018-May 2019 | 312,800,000               | 50.59%                |
| i Total                               | 618,292,367               |                       |

|  |               |
|--|---------------|
|  | per period    |
|  | (\$801,878)   |
|  | (\$821,028)   |
|  | (\$1,622,906) |

Unitil Energy Systems, Inc.  
 Reconciliation of Non-G1 Class RPS Costs and Revenues

Schedule LSM-3  
 Page 2 of 5

|        | (a)               | (b)                     | (c)                       | (d)  | (e)                                    | (f)              | (g)                          | (h)                  | (i)                                     |
|--------|-------------------|-------------------------|---------------------------|--|--|------------------|------------------------------|----------------------|---|
|        | Beginning Balance | Total Costs<br>(Page 3) | Total Revenue<br>(Page 4) | Ending Balance<br>Before Interest<br>(a + b - c) | Average Monthly<br>Balance ((a+d) / 2) | Interest<br>Rate | Number of<br>Days /<br>Month | Computed<br>Interest | Ending Balance with<br>Interest (d + h) |
| Mar-17 | (\$1,688,216)     | \$420,565               | \$187,177                 | (\$1,454,828)                                    | (\$1,571,522)                          | 3.50%            | 31                           | (\$4,672)            | (\$1,459,500)                           |
| Apr-17 | (\$1,459,500)     | \$271,844               | \$154,668                 | (\$1,342,324)                                    | (\$1,400,912)                          | 3.75%            | 30                           | (\$4,318)            | (\$1,346,641)                           |
| May-17 | (\$1,346,641)     | \$271,844               | \$143,777                 | (\$1,218,574)                                    | (\$1,282,608)                          | 3.75%            | 31                           | (\$4,085)            | (\$1,222,659)                           |
| Jun-17 | (\$1,222,659)     | (\$802,312)             | \$186,410                 | (\$2,211,381)                                    | (\$1,717,020)                          | 3.75%            | 30                           | (\$5,292)            | (\$2,216,674)                           |
| Jul-17 | (\$2,216,674)     | \$236,536               | \$213,403                 | (\$2,193,540)                                    | (\$2,205,107)                          | 4.00%            | 31                           | (\$7,491)            | (\$2,201,032)                           |
| Aug-17 | (\$2,201,032)     | \$236,536               | \$185,345                 | (\$2,149,841)                                    | (\$2,175,436)                          | 4.00%            | 31                           | (\$7,391)            | (\$2,157,232)                           |
| Sep-17 | (\$2,157,232)     | \$189,150               | \$205,260                 | (\$2,173,342)                                    | (\$2,165,287)                          | 4.00%            | 30                           | (\$7,119)            | (\$2,180,460)                           |
| Oct-17 | (\$2,180,460)     | \$231,271               | \$146,423                 | (\$2,095,612)                                    | (\$2,138,036)                          | 4.25%            | 31                           | (\$7,717)            | (\$2,103,329)                           |
| Nov-17 | (\$2,103,329)     | \$231,271               | \$147,322                 | (\$2,019,380)                                    | (\$2,061,355)                          | 4.25%            | 30                           | (\$7,201)            | (\$2,026,580)                           |
| Dec-17 | (\$2,026,580)     | \$323,387               | \$246,090                 | (\$1,949,284)                                    | (\$1,987,932)                          | 4.25%            | 31                           | (\$7,176)            | (\$1,956,459)                           |
| Jan-18 | (\$1,956,459)     | \$282,909               | \$277,973                 | (\$1,951,523)                                    | (\$1,953,991)                          | 4.25%            | 31                           | (\$7,053)            | (\$1,958,576)                           |
| Feb-18 | (\$1,958,576)     | <u>\$285,069</u>        | <u>\$196,196</u>          | (\$1,869,704)                                    | (\$1,914,140)                          | 4.25%            | 28                           | <u>(\$8,017)(1)</u>  | (\$1,877,721)                           |
| Total  |                   | \$2,178,071             | \$2,290,044               |  |  |                  |                              | (\$77,532)           |   |

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(1) Includes (\$1,776.72) to correct for prior year's trueups, between working capital and interest on reconciliation.

|        | (a)                             | <i>Calculation of Working Capital</i>        |   |                   |  | (f)                            |
|--------|---------------------------------|--|---|-------------------|--|--------------------------------|
|        | <u>Renewable Energy Credits</u> | (b)<br>Number of<br>Days of Lag /<br>365 (1) | (c)<br>Working<br>Capital<br>Requirement<br>(a*b) | (d)<br>Prime Rate | (e)<br>Supply Related Working<br>Capital (c * d) | <u>Total Costs (sum a + e)</u> |
| Mar-17 | \$432,433                       | (70.73%)                                     | (\$305,878)                                       | 3.88%             | (\$11,868)                                       | \$420,565                      |
| Apr-17 | \$279,760                       | (70.73%)                                     | (\$197,886)                                       | 4.00%             | (\$7,915)  | \$271,844                      |
| May-17 | \$279,760                       | (70.73%)                                     | (\$197,886)                                       | 4.00%             | (\$7,915)  | \$271,844                      |
| Jun-17 | (\$829,395)                     | (79.07%)                                     | \$655,767   | 4.13%             | \$27,083   | (\$802,312)                    |
| Jul-17 | \$244,761                       | (79.07%)                                     | (\$193,522)                                       | 4.25%             | (\$8,225)  | \$236,536                      |
| Aug-17 | \$244,761                       | (79.07%)                                     | (\$193,522)                                       | 4.25%             | (\$8,225)  | \$236,536                      |
| Sep-17 | \$195,727                       | (79.07%)                                     | (\$154,753)                                       | 4.25%             | (\$6,577)  | \$189,150                      |
| Oct-17 | \$239,313                       | (79.07%)                                     | (\$189,214)                                       | 4.25%             | (\$8,042)  | \$231,271                      |
| Nov-17 | \$239,313                       | (79.07%)                                     | (\$189,214)                                       | 4.25%             | (\$8,042)  | \$231,271                      |
| Dec-17 | \$335,043                       | (79.07%)                                     | (\$264,904)                                       | 4.40%             | (\$11,656)                                       | \$323,387                      |
| Jan-18 | \$293,346                       | (79.07%)                                     | (\$231,936)                                       | 4.50%             | (\$10,437)                                       | \$282,909                      |
| Feb-18 | \$293,746                       | (79.07%)                                     | (\$232,253)                                       | 4.50%             | (\$8,678)(2)                                     | \$285,069                      |
| Total  | \$2,248,567                     |  |   |                   | (\$70,496)                                       | \$2,178,071                    |

(1) For the months March-May 2017, number of days lag equals (258.18). Calculated using revenue lag of 62.25 days less cost lead of 320.43 days. Revenue lag per Schedule DN-1, Page 4 of 23 and cost lead per Schedule DN-1, Page 22 of 23, DE 16-250 filed April 1, 2016.

For the months June 2017-February 2018, number of days lag equals (288.59). Calculated using revenue lag of 61.15 days less cost lead of 349.74 days. Revenue lag per Schedule DN-1, Page 4 of 23 and cost lead per Schedule DN-1, Page 22 of 23, DE 17-038 filed April 3, 2017.

(2) Includes \$1,773.74 to correct for prior year's trueups, between working capital and interest on reconciliation.

|        | (a)<br>Total Non-G1<br>Class Billed<br>Default Service<br>kWh (1) | (b)<br>Unbilled Factor<br>(2) | (c)<br>Non-G1 Class<br>Unbilled kWh<br>(a * b) | (d)<br>Effective Fixed<br>RPS Charge | (e)<br>Non-G1 Class<br>Unbilled RPS<br>Charge Revenue<br>(c * d) | (f)<br>Reversal of<br>prior month<br>unbilled | (g)<br>Total Billed Non-<br>G1 Class RPS<br>Charge Revenue<br>(1) | (h)<br>Total Revenue<br>(e + f + g) |
|--------|---|-------------------------------|--|--------------------------------------|--|---|---|-------------------------------------|
| Mar-17 | 47,519,465  | 54%                           | 25,772,083                                     | \$0.00364                            | \$93,810   | (\$81,308)                                    | \$174,674   | \$187,177                           |
| Apr-17 | 44,850,578  | 51%                           | 22,949,336                                     | \$0.00364                            | \$83,536   | (\$93,810)                                    | \$164,942   | \$154,668                           |
| May-17 | 39,573,095  | 57%                           | 22,438,353                                     | \$0.00364                            | \$81,676   | (\$83,536)                                    | \$145,637   | \$143,777                           |
| Jun-17 | 44,871,032  | 65%                           | 29,011,678                                     | \$0.00360                            | \$104,442  | (\$81,676)                                    | \$163,644   | \$186,410                           |
| Jul-17 | 59,025,261  | 50%                           | 29,265,142                                     | \$0.00360                            | \$105,355  | (\$104,442)                                   | \$212,491   | \$213,403                           |
| Aug-17 | 56,792,803  | 42%                           | 23,957,324                                     | \$0.00360                            | \$86,246   | (\$105,355)                                   | \$204,453   | \$185,345                           |
| Sep-17 | 49,906,137  | 62%                           | 31,070,321                                     | \$0.00360                            | \$111,853  | (\$86,246)                                    | \$179,653   | \$205,260                           |
| Oct-17 | 46,695,193  | 54%                           | 25,048,569                                     | \$0.00360                            | \$90,175   | (\$111,853)                                   | \$168,101   | \$146,423                           |
| Nov-17 | 41,464,958  | 59%                           | 24,520,195                                     | \$0.00360                            | \$88,273   | (\$90,175)                                    | \$149,224   | \$147,322                           |
| Dec-17 | 52,460,621  | 59%                           | 30,806,138                                     | \$0.00422                            | \$130,002  | (\$88,273)                                    | \$204,361   | \$246,090                           |
| Jan-18 | 66,622,456  | 45%                           | 30,133,113                                     | \$0.00422                            | \$127,162  | (\$130,002)                                   | \$280,813   | \$277,973                           |
| Feb-18 | <u>52,947,165</u>   | 45%                           | 23,596,202                                     | \$0.00422                            | <u>\$99,576</u>  | <u>(\$127,162)</u>                            | <u>\$223,782</u>  | <u>\$196,196</u>                    |
| Total  | 602,728,763   |                               |  |                                      | \$1,202,105  | (\$1,183,836)                                 | \$2,271,776   | \$2,290,044                         |

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(1) Per billing system

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

|        | Billed<br>kWh | Direct<br>Estimate of<br>Unbilled kWh | Unbilled kWh /<br>Billed kWh |
|--------|---------------|---------------------------------------|------------------------------|
| Mar-17 | 67,685,716    | 36,709,207                            | 54%                          |
| Apr-17 | 64,605,790    | 33,057,768                            | 51%                          |
| May-17 | 57,736,230    | 32,737,038                            | 57%                          |
| Jun-17 | 64,946,476    | 41,991,595                            | 65%                          |
| Jul-17 | 83,167,658    | 41,235,113                            | 50%                          |
| Aug-17 | 79,908,120    | 33,708,228                            | 42%                          |
| Sep-17 | 70,477,849    | 43,877,758                            | 62%                          |
| Oct-17 | 66,970,911    | 35,925,015                            | 54%                          |
| Nov-17 | 59,055,097    | 34,922,078                            | 59%                          |
| Dec-17 | 71,999,101    | 42,279,603                            | 59%                          |
| Jan-18 | 89,225,053    | 40,356,191                            | 45%                          |
| Feb-18 | 73,642,517    | 32,819,202                            | 45%                          |

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|        | (a)<br>Renewable Energy Credits<br>(1) | <i>Calculation of Working Capital</i>        |   |                   |  | (f)<br>Total Costs (sum a + e) |
|--------|--|--|---|-------------------|--|--------------------------------|
|        |  | (b)<br>Number of<br>Days of Lag /<br>365 (2) | (c)<br>Working<br>Capital<br>Requirement<br>(a*b) | (d)<br>Prime Rate | (e)<br>Supply Related Working<br>Capital (c * d) |                                |
| Jun-18 | \$205,338                              | (64.96%)                                     | (\$133,380)                                       | 4.75%             | (\$6,336)  | \$199,003                      |
| Jul-18 | \$253,109                              | (64.96%)                                     | (\$164,410)                                       | 4.75%             | (\$7,809)  | \$245,299                      |
| Aug-18 | \$256,329                              | (64.96%)                                     | (\$166,501)                                       | 4.75%             | (\$7,909)  | \$248,420                      |
| Sep-18 | \$217,668                              | (64.96%)                                     | (\$141,389)                                       | 4.75%             | (\$6,716)  | \$210,952                      |
| Oct-18 | \$197,494                              | (64.96%)                                     | (\$128,284)                                       | 4.75%             | (\$6,094)  | \$191,400                      |
| Nov-18 | <u>\$204,629</u>                       | (64.96%)                                     | (\$132,919)                                       | 4.75%             | <u>(\$6,314)</u>                                 | <u>\$198,316</u>               |
| Total  | \$1,334,567                            |  |   |                   | (\$41,177)                                       | \$1,293,390                    |

(1) Schedule LSG-4.

(2) Number of days lag equals (237.09). Calculated using revenue lag of 64.11 days less cost lead of 301.20 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 18-035 filed April 6, 2018.

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

|  | <b>Total</b>              |                   |        |
|--|---------------------------|-------------------|--------|
|  | <b><u>Jun18-Nov18</u></b> |                   |        |
| 1 Reconciliation (1)   | \$20,731                  |                   |        |
| 2 Total Costs excl. wholesale supplier charge (Page 5)   | <u>\$27,840</u>           |                   |        |
| 3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)  | \$48,571                  |                   |        |
| 4 kWh Purchases  | <u>18,484,947</u>         |                   |        |
| 5 Total, Before Losses (L.3 / L.4)   | \$0.00263                 |                   |        |
| 6 Losses   | <u>4.591%</u>             |                   |        |
| 7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)  | \$0.00275                 |                   |        |
| <br>   |                           |                   |        |
| (1) Balance as of February 28, 2018 modified, as detailed below, to reflect that current rates include a reconciliation through May 31, 2018, and to incorporate the difference between the estimated supplier cost and revenue in March 2018. Figure is then allocated between rate periods (June-November 2018 and December 2018-May 2019) and then to each month, June through November 2018, on equal per kWh basis. |                           |                   |        |
| a February 28, 2018 actual balance - Schedule LSM-4, Page 2  |                           | (\$116,661)       |        |
| b less: Estimated remaining reconciliation - Mar, Apr, May 2018:   |                           |                   |        |
| c Estimated kWh Sales March-May 2018   |                           | 7,734,317         |        |
| d Amount of reconciliation in current rate   |                           | <u>\$0.00689</u>  |        |
| e Estimated amount of reconciliation to be credited March-May 2018   |                           | \$53,289          |        |
| f less: Estimated overcollection due to difference between the estimated supplier cost and revenue in March 2018   |                           | (\$208,766)       |        |
| g Total reconciliation for June 1, 2018-May 31, 2019 (line a - line e - line f)  |                           | \$38,815          |        |
| h kWh purchases forecast June-November 2018  |                           | 18,484,947        | 53.41% |
| i kWh purchases forecast December 2018-May 2019  |                           | <u>16,125,000</u> | 46.59% |
| j Total  |                           | 34,609,947        |        |
| k Reconciliation amount for June-November 2018   | (line g * line h%)        | \$20,731          |        |
| l Reconciliation amount for December 2018-May 2019   | (line g * line i%)        | <u>\$18,084</u>   |        |
| m Total  | (line k + line l)         | \$38,815          |        |

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

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

Schedule LSM-4  
 Page 2 of 5

|        | (a)        | (b)               | (c)              | (d)         | (e)         | (f)           | (g)          | (h)           | (i)              |
|--------|------------|-------------------|------------------|-------------|-------------|---------------|--------------|---------------|------------------|
|        | Beginning  | Total Costs (Page | Total Revenue    | Ending      | Average     | Interest Rate | Number of    | Computed      | Ending Balance   |
|        | Balance    | 3)                | (Page 4)         | Balance     | Monthly     |               | Days / Month | Interest      | with Interest (d |
|        |            |                   |                  | Before      | Balance     |               |              |               | + h)             |
|        |            |                   |                  | Interest    | ((a+d) / 2) |               |              |               |                  |
|        |            |                   |                  | (a + b - c) |             |               |              |               |                  |
| Mar-17 | \$199,432  | \$188,168         | \$25,569         | \$362,031   | \$280,732   | 3.50%         | 31           | \$835         | \$362,866        |
| Apr-17 | \$362,866  | \$151,931         | \$126,256        | \$388,541   | \$375,704   | 3.75%         | 30           | \$1,158       | \$389,699        |
| May-17 | \$389,699  | \$143,851         | \$137,514        | \$396,036   | \$392,868   | 3.75%         | 31           | \$1,251       | \$397,288        |
| Jun-17 | \$397,288  | (\$6,279)         | \$168,350        | \$222,659   | \$309,973   | 3.75%         | 30           | \$955         | \$223,614        |
| Jul-17 | \$223,614  | \$373,821         | \$226,338        | \$371,097   | \$297,355   | 4.00%         | 31           | \$1,010       | \$372,107        |
| Aug-17 | \$372,107  | \$247,516         | \$231,130        | \$388,493   | \$380,300   | 4.00%         | 31           | \$1,292       | \$389,785        |
| Sep-17 | \$389,785  | \$216,343         | \$206,659        | \$399,468   | \$394,626   | 4.00%         | 30           | \$1,297       | \$400,765        |
| Oct-17 | \$400,765  | \$143,146         | \$214,891        | \$329,020   | \$364,893   | 4.25%         | 31           | \$1,317       | \$330,337        |
| Nov-17 | \$330,337  | (\$167,403)       | \$243,696        | (\$80,762)  | \$124,787   | 4.25%         | 30           | \$436         | (\$80,326)       |
| Dec-17 | (\$80,326) | \$538,363         | \$239,695        | \$218,342   | \$69,008    | 4.25%         | 31           | \$249         | \$218,591        |
| Jan-18 | \$218,591  | \$253,066         | \$373,167        | \$98,491    | \$158,541   | 4.25%         | 31           | \$572         | \$99,063         |
| Feb-18 | \$99,063   | <u>\$369,068</u>  | <u>\$584,764</u> | (\$116,633) | (\$8,785)   | 4.25%         | 28           | <u>(\$29)</u> | (\$116,661)      |
| Total  |            | \$2,451,591       | \$2,778,028      |             |             |               |              | \$10,344      |                  |

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## Redacted

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

Schedule LSM-4  
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00179

| <i>Calculation of Working Capital</i>            |  |                            |                                       |                                   |            |  |  |  |                  |  |   |   |
|--|--|----------------------------|---------------------------------------|-----------------------------------|------------|--|--|--|------------------|--|---|---|
| <i>Supplier Charges and GIS Support Payments</i> |  |                            |                                       |                                   |            |  |  |  |                  |  |   |   |
|  | (a)                                      | (b)                        | (c)                                   | (d)                               | (e)        | (f)  | (g)                                      | (h)  | (i)              | (j)                                      | (k)   | (l)   |
|  | Total G1 Class<br>DS Supplier<br>Charges | GIS<br>Support<br>Payments | Number of<br>Days of Lag<br>/ 365 (1) | Working<br>Capital<br>Requirement | Prime Rate | Supply Related<br>Working Capital<br>(d * e) | Provision for<br>Uncollected<br>Accounts | Internal<br>Company<br>Administrative<br>Costs | Legal<br>Charges | Consulting<br>Outside Service<br>Charges | Default Service<br>Portion of the<br>annual PUC<br>Assessment | Total Costs<br>(sum a + b + f +<br>g + h + i + j + k) |
| Mar-17   |  | \$14                       | (1.33%)                               |                                   | 3.88%      |  |  | \$4,062  | \$0              | \$0                                      | \$24  | \$188,168   |
| Apr-17   |  | \$22                       | (1.33%)                               |                                   | 4.00%      |  |  | \$4,062  | \$0              | \$0                                      | \$42  | \$151,931   |
| May-17   |  | \$37                       | (1.33%)                               |                                   | 4.00%      |  |  | \$4,062  | \$44             | \$0                                      | \$57  | \$143,851   |
| Jun-17   |  | \$23                       | 0.35%                                 |                                   | 4.13%      |  |  | \$4,062  | \$0              | \$0                                      | \$48  | (\$6,279)   |
| Jul-17   |  | \$24                       | 0.35%                                 |                                   | 4.25%      |  |  | \$4,062  | \$0              | \$0                                      | \$47  | \$373,821   |
| Aug-17   |  | \$50                       | 0.35%                                 |                                   | 4.25%      |  |  | \$4,062  | \$0              | \$0                                      | \$48  | \$247,516   |
| Sep-17   |  | \$33                       | 0.35%                                 |                                   | 4.25%      |  |  | \$4,062  | \$0              | \$0                                      | \$50  | \$216,343   |
| Oct-17   |  | \$34                       | 0.35%                                 |                                   | 4.25%      |  |  | \$4,062  | \$0              | \$0                                      | \$55  | \$143,146   |
| Nov-17   |  | \$36                       | 0.35%                                 |                                   | 4.25%      |  |  | \$4,062  | \$27             | \$0                                      | \$55  | (\$167,403)   |
| Dec-17   |  | \$22                       | 0.35%                                 |                                   | 4.40%      |  |  | \$4,290  | \$0              | \$0                                      | \$46  | \$538,363   |
| Jan-18   |  | \$23                       | 0.35%                                 |                                   | 4.50%      |  |  | \$4,290  | \$53             | \$0                                      | \$42  | \$253,066   |
| Feb-18   |  | \$37                       | 0.35%                                 |                                   | 4.50%      |  |  | \$4,290  | \$0              | \$0                                      | \$50  | \$369,068   |
| Total  |  | \$355                      |                                       |                                   |            |  |  | \$49,423                                       | \$123            | \$0                                      | \$562   | \$2,451,591   |

(1) For the months March-May 2017, number of days lag equals (4.87). Calculated using revenue lag of 42.88 days less cost lead of 47.75 days. Revenue lag per Schedule DN-1, Page 4 of 23 and cost lead per Schedule DN-1, Page 20 of 23, DE 16-250 filed April 1, 2016.

For the months June 2017-February 2018, number of days lag equals 1.26. Calculated using revenue lag of 42.90 days less cost lead of 41.64 days. Revenue lag per Schedule DN-1, Page 4 of 23 and cost lead per Schedule DN-1, Page 20 of 23, DE 17-038 filed April 3, 2017.

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

|        | (a)   | (b)                 | (c)                           | (d)                                    | (e)   | (f)                              | (g)   | (h)                       |
|--------|---|---------------------|-------------------------------|--|---|----------------------------------|---|---------------------------|
|        | Total G1 Class Billed Default Service kWh (1) | Unbilled Factor (2) | G1 Class Unbilled kWh (a * b) | Effective Variable Power Supply Charge | G1 Class Unbilled Power Supply Charge Revenue (c * d) | Reversal of prior month unbilled | Total Billed G1 Class Power Supply Charge Revenue (1) | Total Revenue (e + f + g) |
| Mar-17 | 1,394,561                                     | 55%                 | 772,643                       | \$0.04483                              | \$34,638  | (\$77,834)                       | \$68,765  | \$25,569                  |
| Apr-17 | 2,351,966                                     | 58%                 | 1,360,159                     | \$0.04257                              | \$57,902  | (\$34,638)                       | \$102,991   | \$126,256                 |
| May-17 | 2,886,905                                     | 57%                 | 1,636,905                     | \$0.04351                              | \$71,222  | (\$57,902)                       | \$124,194   | \$137,514                 |
| Jun-17 | 2,718,303                                     | 54%                 | 1,457,355                     | \$0.06525                              | \$95,092  | (\$71,222)                       | \$144,479   | \$168,350                 |
| Jul-17 | 3,487,876                                     | 49%                 | 1,695,267                     | \$0.06040                              | \$102,394   | (\$95,092)                       | \$219,036   | \$226,338                 |
| Aug-17 | 3,450,688                                     | 52%                 | 1,791,310                     | \$0.06507                              | \$116,561   | (\$102,394)                      | \$216,964   | \$231,130                 |
| Sep-17 | 3,206,952                                     | 51%                 | 1,649,186                     | \$0.06723                              | \$110,875   | (\$116,561)                      | \$212,345   | \$206,659                 |
| Oct-17 | 3,290,505                                     | 54%                 | 1,765,116                     | \$0.06328                              | \$111,697   | (\$110,875)                      | \$214,070   | \$214,891                 |
| Nov-17 | 2,939,698                                     | 54%                 | 1,574,101                     | \$0.08549                              | \$134,570   | (\$111,697)                      | \$220,822   | \$243,696                 |
| Dec-17 | 3,039,195                                     | 51%                 | 1,555,144                     | \$0.07964                              | \$123,852   | (\$134,570)                      | \$250,413   | \$239,695                 |
| Jan-18 | 3,525,981                                     | 48%                 | 1,694,649                     | \$0.10173                              | \$172,397   | (\$123,852)                      | \$324,622   | \$373,167                 |
| Feb-18 | <u>3,395,595</u>                              | 49%                 | 1,665,080                     | \$0.17024                              | <u>\$283,463</u>                                      | <u>(\$172,397)</u>               | <u>\$473,698</u>                                      | <u>\$584,764</u>          |
| Total  | 35,688,224                                    |                     |                               |  | \$1,414,661   | (\$1,209,031)                    | \$2,572,399   | \$2,778,028               |

(1) Per billing system

(2) Detail of Unbilled Factors for the Large General Class:

|        | Billed kWh | Direct Estimate of Unbilled kWh | Unbilled kWh / Billed kWh |
|--------|------------|---------------------------------|---------------------------|
| Mar-17 | 27,034,182 | 14,978,024                      | 55%                       |
| Apr-17 | 26,958,211 | 15,590,124                      | 58%                       |
| May-17 | 27,287,795 | 15,472,461                      | 57%                       |
| Jun-17 | 30,547,604 | 16,377,386                      | 54%                       |
| Jul-17 | 34,164,950 | 16,605,730                      | 49%                       |
| Aug-17 | 30,804,577 | 15,991,170                      | 52%                       |
| Sep-17 | 30,878,419 | 15,879,329                      | 51%                       |
| Oct-17 | 31,045,206 | 16,653,491                      | 54%                       |
| Nov-17 | 27,021,133 | 14,468,830                      | 54%                       |
| Dec-17 | 28,973,555 | 14,825,649                      | 51%                       |
| Jan-18 | 29,063,623 | 13,968,492                      | 48%                       |
| Feb-18 | 27,816,557 | 13,640,259                      | 49%                       |

*Calculation of Working Capital  
Supplier Charges and GIS Support Payments*

| (a)  | (b)                        | (c)                                   | (d)                                      | (e)        | (f)  | (g)                                      | (h)  | (i)              | (j)                                      | (k)   | (l)   |
|--|----------------------------|---------------------------------------|--|------------|--|--|--|------------------|--|---|---|
| Total G1 Class<br>DS Supplier<br>Charges (1) | GIS<br>Support<br>Payments | Number of<br>Days of Lag<br>/ 365 (2) | Working<br>Capital<br>Requirement<br>(3) | Prime Rate | Supply Related<br>Working Capital<br>(d * e) | Provision for<br>Uncollected<br>Accounts | Internal<br>Company<br>Administrative<br>Costs | Legal<br>Charges | Consulting<br>Outside Service<br>Charges | Default Service<br>Portion of the<br>annual PUC<br>Assessment | Total Costs<br>(sum a + b + f +<br>g + h + i + j + k) |
| Jun-18                                       | \$26                       | 3.47%                                 | \$5,406                                  | 4.75%      | \$257  | \$0                                      | \$4,290  | \$0              | \$0                                      | \$48  | \$4,621   |
| Jul-18                                       | \$30                       | 3.47%                                 | \$5,820                                  | 4.75%      | \$276  | \$0                                      | \$4,290  | \$0              | \$0                                      | \$48  | \$4,644   |
| Aug-18                                       | \$31                       | 3.47%                                 | \$6,352                                  | 4.75%      | \$302  | \$0                                      | \$4,290  | \$0              | \$0                                      | \$48  | \$4,671   |
| Sep-18                                       | \$35                       | 3.47%                                 | \$5,936                                  | 4.75%      | \$282  | \$0                                      | \$4,290  | \$0              | \$0                                      | \$48  | \$4,655   |
| Oct-18                                       | \$31                       | 3.47%                                 | \$5,433                                  | 4.75%      | \$258  | \$0                                      | \$4,290  | \$0              | \$0                                      | \$48  | \$4,627   |
| Nov-18                                       | <u>\$27</u>                | 3.47%                                 | \$5,391                                  | 4.75%      | <u>\$256</u>                                 | <u>\$0</u>                               | <u>\$4,290</u>                                 | <u>\$0</u>       | <u>\$0</u>                               | <u>\$48</u>   | <u>\$4,622</u>  |
| Total  | \$180                      |                                       |  |            | \$1,631                                      | \$0                                      | \$25,739                                       | \$0              | \$0                                      | \$290   | \$27,840  |

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

(2) Number of days lag equals 12.67. Calculated using revenue lag of 46.32 days less cost lead of 33.65 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 18-035 filed April 6, 2018.

(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.

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

|   | <u>Jun-18</u><br><u>Estimated</u> | <u>Jul-18</u><br><u>Estimated</u> | <u>Aug-18</u><br><u>Estimated</u> | <u>Sep-18</u><br><u>Estimated</u> | <u>Oct-18</u><br><u>Estimated</u> | <u>Nov-18</u><br><u>Estimated</u> | <u>Total</u> |
|---|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------|
| 1 Reconciliation (1)                                      | (\$7,803)                         | (\$8,221)                         | (\$9,060)                         | (\$8,022)                         | (\$7,134)                         | (\$6,755)                         | (\$46,996)   |
| 2 Total Costs (Page 5)                                    | \$13,211                          | \$13,919                          | \$15,339                          | \$13,581                          | \$12,079                          | \$11,436                          | \$79,564     |
| 3 Reconciliation plus Total Costs (L.1 + L.2)             | \$5,407                           | \$5,697                           | \$6,279                           | \$5,559                           | \$4,944                           | \$4,681                           | \$32,568     |
| 4 kWh Purchases   | 3,069,181                         | 3,233,715                         | 3,563,580                         | 3,155,278                         | 2,806,208                         | 2,656,985                         | 18,484,947   |
| 5 Total, Before Losses (L.3 / L.4)                        | \$0.00176                         | \$0.00176                         | \$0.00176                         | \$0.00176                         | \$0.00176                         | \$0.00176                         |              |
| 6 Losses  | 4.591%                            | 4.591%                            | 4.591%                            | 4.591%                            | 4.591%                            | 4.591%                            |              |
| 7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6)) | \$0.00184                         | \$0.00184                         | \$0.00184                         | \$0.00184                         | \$0.00184                         | \$0.00184                         |              |

(1) Balance as of February 28, 2018 modified, as detailed below, to reflect that current rates include a reconciliation through May 31, 2018. Figure is then allocated between rate periods (June-November 2018 and December 2018-May 2019) and then to each month, June through November 2018, on equal per kWh basis.

|   |   |                    |             |  |
|---|---|--------------------|-------------|--|
| a | February 28, 2018 actual balance - Schedule LSM-5, Page 2                   |                    | (\$119,702) |  |
| b | less: Estimated remaining prior period reconciliation - Mar, Apr, May 2018: |                    |             |  |
| c | Estimated kWh Sales Mar-May 2018  | 7,734,317          |             |  |
| d | Amount of reconciliation in current rate                                    | (\$0.00410)        |             |  |
| e | Estimated amount of reconciliation - Mar-May 2018                           | (\$31,711)         |             |  |
| f | Total reconciliation for June 1, 2018-May 31, 2019 (line a - Line e)        |                    | (\$87,991)  |  |
| g | kWh purchases forecast June-November 2018                                   | 18,484,947         | 53.41%      |  |
| h | kWh purchases forecast December 2018-May 2019                               | 16,125,000         | 46.59%      |  |
| i | Total   | 34,609,947         |             |  |
| j | Reconciliation amount for June-November 2018                                | (line f * line g%) | (\$46,996)  |  |
| k | Reconciliation amount for December 2018-May 2019                            | (line f * line h%) | (\$40,995)  |  |
| l | Total   | (line j + line k)  | (\$87,991)  |  |

Unitil Energy Systems, Inc.  
 Reconciliation of G1 Class RPS Costs and Revenues

Schedule LSM-5  
 Page 2 of 5

|        | (a)               | (b)                     | (c)                       | (d)  | (e)                                    | (f)              | (g)                          | (h)                  | (i)                                     |
|--------|-------------------|-------------------------|---------------------------|--|--|------------------|------------------------------|----------------------|---|
|        | Beginning Balance | Total Costs<br>(Page 3) | Total Revenue<br>(Page 4) | Ending Balance<br>Before Interest<br>(a + b - c) | Average Monthly<br>Balance ((a+d) / 2) | Interest<br>Rate | Number of<br>Days /<br>Month | Computed<br>Interest | Ending Balance with<br>Interest (d + h) |
| Mar-17 | (\$144,391)       | \$28,953                | \$6,550                   | (\$121,988)                                      | (\$133,189)                            | 3.50%            | 31                           | (\$396)              | (\$122,384)                             |
| Apr-17 | (\$122,384)       | \$18,731                | \$20,077                  | (\$123,730)                                      | (\$123,057)                            | 3.75%            | 30                           | (\$379)              | (\$124,109)                             |
| May-17 | (\$124,109)       | \$18,731                | \$21,608                  | (\$126,986)                                      | (\$125,547)                            | 3.75%            | 31                           | (\$400)              | (\$127,386)                             |
| Jun-17 | (\$127,386)       | (\$55,322)              | \$2,938                   | (\$185,645)                                      | (\$156,516)                            | 3.75%            | 30                           | (\$482)              | (\$186,128)                             |
| Jul-17 | (\$186,128)       | \$16,309                | \$6,036                   | (\$175,854)                                      | (\$180,991)                            | 4.00%            | 31                           | (\$615)              | (\$176,469)                             |
| Aug-17 | (\$176,469)       | \$16,309                | \$5,746                   | (\$165,906)                                      | (\$171,187)                            | 4.00%            | 31                           | (\$582)              | (\$166,487)                             |
| Sep-17 | (\$166,487)       | \$4,524                 | \$4,965                   | (\$166,928)                                      | (\$166,707)                            | 4.00%            | 30                           | (\$548)              | (\$167,476)                             |
| Oct-17 | (\$167,476)       | \$15,000                | \$5,518                   | (\$157,995)                                      | (\$162,735)                            | 4.25%            | 31                           | (\$587)              | (\$158,582)                             |
| Nov-17 | (\$158,582)       | \$15,000                | \$4,453                   | (\$148,035)                                      | (\$153,309)                            | 4.25%            | 30                           | (\$536)              | (\$148,571)                             |
| Dec-17 | (\$148,571)       | \$13,391                | \$5,525                   | (\$140,705)                                      | (\$144,638)                            | 4.25%            | 31                           | (\$522)              | (\$141,228)                             |
| Jan-18 | (\$141,228)       | \$18,347                | \$7,444                   | (\$130,324)                                      | (\$135,776)                            | 4.25%            | 31                           | (\$490)              | (\$130,814)                             |
| Feb-18 | (\$130,814)       | <u>\$16,540</u>         | <u>\$6,827</u>            | (\$121,101)                                      | (\$125,957)                            | 4.25%            | 28                           | <u>\$1,399 (1)</u>   | (\$119,702)                             |
| Total  |                   | \$126,513               | \$97,685                  |  |  |                  |                              | (\$4,138)            |   |

(1) Includes \$1,809.61 to correct for prior year's trueups, between working capital and interest on reconciliation.

00184



|        | (a)                      | <i>Calculation of Working Capital</i> |                                   |            |  | (f)                     |
|--------|--------------------------|---------------------------------------|-----------------------------------|------------|--|-------------------------|
|        |                          | (b)                                   | (c)                               | (d)        | (e)                                    |                         |
|        | Renewable Energy Credits | Number of Days of Lag / 365 (1)       | Working Capital Requirement (a*b) | Prime Rate | Supply Related Working Capital (c * d) | Total Costs (sum a + e) |
| Mar-17 | \$29,837                 | (76.34%)                              | (\$22,777)                        | 3.88%      | (\$884)                                | \$28,953                |
| Apr-17 | \$19,321                 | (76.34%)                              | (\$14,749)                        | 4.00%      | (\$590)                                | \$18,731                |
| May-17 | \$19,321                 | (76.34%)                              | (\$14,749)                        | 4.00%      | (\$590)                                | \$18,731                |
| Jun-17 | (\$57,279)               | (82.74%)                              | \$47,394                          | 4.13%      | \$1,957                                | (\$55,322)              |
| Jul-17 | \$16,904                 | (82.74%)                              | (\$13,986)                        | 4.25%      | (\$594)                                | \$16,309                |
| Aug-17 | \$16,904                 | (82.74%)                              | (\$13,986)                        | 4.25%      | (\$594)                                | \$16,309                |
| Sep-17 | \$4,689                  | (82.74%)                              | (\$3,880)                         | 4.25%      | (\$165)                                | \$4,524                 |
| Oct-17 | \$15,546                 | (82.74%)                              | (\$12,863)                        | 4.25%      | (\$547)                                | \$15,000                |
| Nov-17 | \$15,546                 | (82.74%)                              | (\$12,863)                        | 4.25%      | (\$547)                                | \$15,000                |
| Dec-17 | \$13,897                 | (82.74%)                              | (\$11,498)                        | 4.40%      | (\$506)                                | \$13,391                |
| Jan-18 | \$19,057                 | (82.74%)                              | (\$15,768)                        | 4.50%      | (\$710)                                | \$18,347                |
| Feb-18 | <u>\$19,057</u>          | (82.74%)                              | (\$15,768)                        | 4.50%      | <u>(\$2,516)(2)</u>                    | <u>\$16,540</u>         |
| Total  | \$132,798                |                                       |                                   |            | (\$6,285)                              | \$126,513               |

(1) For the months March-May 2017, number of days lag equals (278.64). Calculated using revenue lag of 42.88 days less cost lead of 321.52 days. Revenue lag per Schedule DN-1, Page 4 of 23 and cost lead per Schedule DN-1, Page 20 of 23, DE 16-250 filed April 1, 2016.

For the months June 2017-February 2018, number of days lag equals (302.01). Calculated using revenue lag of 42.90 days less cost lead of 344.91 days. Revenue lag per Schedule DN-1, Page 4 of 23 and cost lead per Schedule DN-1, Page 20 of 23, DE 17-038 filed April 3, 2017.

(2) Includes (\$1,806.67) to correct for prior year's trueups, between working capital and interest on reconciliation.

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

|        | (a)   | (b)                 | (c)                           | (d)                           | (e)  | (f)                              | (g)  | (h)                       |
|--------|---|---------------------|-------------------------------|-------------------------------|--|----------------------------------|--|---------------------------|
|        | Total G1 Class Billed Default Service kWh (1) | Unbilled Factor (2) | G1 Class Unbilled kWh (a * b) | Effective Variable RPS Charge | G1 Class Unbilled RPS Charge Revenue (c * d) | Reversal of prior month unbilled | Total Billed G1 Class RPS Charge Revenue (1) | Total Revenue (e + f + g) |
| Mar-17 | 1,394,561                                     | 55%                 | 772,643                       | \$0.00683                     | \$5,277                                      | (\$10,103)                       | \$11,375                                     | \$6,550                   |
| Apr-17 | 2,351,966                                     | 58%                 | 1,360,159                     | \$0.00683                     | \$9,290                                      | (\$5,277)                        | \$16,064                                     | \$20,077                  |
| May-17 | 2,886,905                                     | 57%                 | 1,636,905                     | \$0.00683                     | \$11,180                                     | (\$9,290)                        | \$19,718                                     | \$21,608                  |
| Jun-17 | 2,718,303                                     | 54%                 | 1,457,355                     | \$0.00162                     | \$2,361                                      | (\$11,180)                       | \$11,757                                     | \$2,938                   |
| Jul-17 | 3,487,876                                     | 49%                 | 1,695,267                     | \$0.00162                     | \$2,746                                      | (\$2,361)                        | \$5,650                                      | \$6,036                   |
| Aug-17 | 3,450,688                                     | 52%                 | 1,791,310                     | \$0.00162                     | \$2,902                                      | (\$2,746)                        | \$5,590                                      | \$5,746                   |
| Sep-17 | 3,206,952                                     | 51%                 | 1,649,186                     | \$0.00162                     | \$2,672                                      | (\$2,902)                        | \$5,195                                      | \$4,965                   |
| Oct-17 | 3,290,505                                     | 54%                 | 1,765,116                     | \$0.00162                     | \$2,859                                      | (\$2,672)                        | \$5,331                                      | \$5,518                   |
| Nov-17 | 2,939,698                                     | 54%                 | 1,574,101                     | \$0.00162                     | \$2,550                                      | (\$2,859)                        | \$4,762                                      | \$4,453                   |
| Dec-17 | 3,039,195                                     | 51%                 | 1,555,144                     | \$0.00182                     | \$2,830                                      | (\$2,550)                        | \$5,245                                      | \$5,525                   |
| Jan-18 | 3,525,981                                     | 48%                 | 1,694,649                     | \$0.00203                     | \$3,440                                      | (\$2,830)                        | \$6,834                                      | \$7,444                   |
| Feb-18 | 3,395,595                                     | 49%                 | 1,665,080                     | \$0.00203                     | \$3,380                                      | (\$3,440)                        | \$6,887                                      | \$6,827                   |
| Total  | 35,688,224                                    |                     |                               |                               | \$51,488                                     | (\$58,211)                       | \$104,408                                    | \$97,685                  |

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(1) Per billing system

(2) Detail of Unbilled Factors for the Large General Class:

|        | Billed kWh | Direct Estimate of Unbilled kWh | Unbilled kWh / Billed kWh |
|--------|------------|---------------------------------|---------------------------|
| Mar-17 | 27,034,182 | 14,978,024                      | 55%                       |
| Apr-17 | 26,958,211 | 15,590,124                      | 58%                       |
| May-17 | 27,287,795 | 15,472,461                      | 57%                       |
| Jun-17 | 30,547,604 | 16,377,386                      | 54%                       |
| Jul-17 | 34,164,950 | 16,605,730                      | 49%                       |
| Aug-17 | 30,804,577 | 15,991,170                      | 52%                       |
| Sep-17 | 30,878,419 | 15,879,329                      | 51%                       |
| Oct-17 | 31,045,206 | 16,653,491                      | 54%                       |
| Nov-17 | 27,021,133 | 14,468,830                      | 54%                       |
| Dec-17 | 28,973,555 | 14,825,649                      | 51%                       |
| Jan-18 | 29,063,623 | 13,968,492                      | 48%                       |
| Feb-18 | 27,816,557 | 13,640,259                      | 49%                       |

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

|        | <i>Calculation of Working Capital</i> |                                 |                                   |            |  |                         |
|--------|---------------------------------------|---------------------------------|-----------------------------------|------------|--|-------------------------|
|        | (a)                                   | (b)                             | (c)                               | (d)        | (e)                                    | (f)                     |
|        | Renewable Energy Credits (1)          | Number of Days of Lag / 365 (2) | Working Capital Requirement (a*b) | Prime Rate | Supply Related Working Capital (c * d) | Total Costs (sum a + e) |
| Jun-18 | \$13,646                              | (67.15%)                        | (\$9,162)                         | 4.75%      | (\$435)                                | \$13,211                |
| Jul-18 | \$14,377                              | (67.15%)                        | (\$9,654)                         | 4.75%      | (\$459)                                | \$13,919                |
| Aug-18 | \$15,844                              | (67.15%)                        | (\$10,638)                        | 4.75%      | (\$505)                                | \$15,339                |
| Sep-18 | \$14,029                              | (67.15%)                        | (\$9,419)                         | 4.75%      | (\$447)                                | \$13,581                |
| Oct-18 | \$12,477                              | (67.15%)                        | (\$8,377)                         | 4.75%      | (\$398)                                | \$12,079                |
| Nov-18 | <u>\$11,813</u>                       | (67.15%)                        | (\$7,932)                         | 4.75%      | <u>(\$377)</u>                         | <u>\$11,436</u>         |
| Total  | \$82,185                              |                                 |                                   |            | (\$2,621)                              | \$79,564                |

(1) Schedule LSG-4.

(2) Number of days lag equals (245.08). Calculated using revenue lag of 46.32 days less cost lead of 291.40 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 18-035 filed April 6, 2018.

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

**Residential Rate D 650 kWh Bill**

| Rate Components          | 4/1/2018             | 6/1/2018             |                    | Current Bill*  | As Revised Bill* | Difference       | %             |
|--------------------------|----------------------|----------------------|--------------------|----------------|------------------|------------------|---------------|
|                          | Current Rate         | As Revised           | Difference         |                |                  |                  | Difference to |
|                          |                      |                      |                    |                |                  |                  | Total Bill    |
| Customer Charge          | \$15.24              | \$15.24              | \$0.00             | \$15.24        | \$15.24          | \$0.00           | 0.0%          |
|                          | <b><u>\$/kWh</u></b> | <b><u>\$/kWh</u></b> |                    |                |                  |                  |               |
| Distribution Charge      | \$0.03682            | \$0.03682            | \$0.00000          | \$23.93        | \$23.93          | \$0.00           | 0.0%          |
| External Delivery Charge | \$0.02637            | \$0.02637            | \$0.00000          | \$17.14        | \$17.14          | \$0.00           | 0.0%          |
| Stranded Cost Charge     | (\$0.00057)          | (\$0.00057)          | \$0.00000          | (\$0.37)       | (\$0.37)         | \$0.00           | 0.0%          |
| Storm Recovery Adj.      | \$0.00139            | \$0.00139            | \$0.00000          | \$0.90         | \$0.90           | \$0.00           | 0.0%          |
| System Benefits Charge   | \$0.00456            | \$0.00456            | \$0.00000          | \$2.96         | \$2.96           | \$0.00           | 0.0%          |
| Default Service Charge   | <u>\$0.10034</u>     | <u>\$0.08238</u>     | <u>(\$0.01796)</u> | <u>\$65.22</u> | <u>\$53.55</u>   | <u>(\$11.67)</u> | <u>(9.3%)</u> |
| Total kWh Charges        | \$0.16891            | \$0.15095            | (\$0.01796)        |                |                  |                  |               |
| Total Bill               |                      |                      |                    | \$125.03       | \$113.36         | (\$11.67)        | (9.3%)        |

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

| Rate Components          | 4/1/2018             | 6/1/2018             |                    | Current Bill*   | As Revised Bill* | Difference       | %              |
|--------------------------|----------------------|----------------------|--------------------|-----------------|------------------|------------------|----------------|
|                          | Current Rate         | As Revised           | Difference         |                 |                  |                  | Difference to  |
|                          |                      |                      |                    |                 |                  |                  | Total Bill     |
| Customer Charge          | \$27.43              | \$27.43              | \$0.00             | \$27.43         | \$27.43          | \$0.00           | 0.0%           |
|                          | <b><u>All kW</u></b> | <b><u>All kW</u></b> |                    |                 |                  |                  |                |
| Distribution Charge      | \$10.35              | \$10.35              | \$0.00             | \$113.85        | \$113.85         | \$0.00           | 0.0%           |
| Stranded Cost Charge     | (\$0.11)             | (\$0.11)             | \$0.00             | (\$1.21)        | (\$1.21)         | \$0.00           | 0.0%           |
| Total kW Charges         | \$10.24              | \$10.24              | \$0.00             | \$112.64        | \$112.64         | \$0.00           | 0.0%           |
|                          | <b><u>\$/kWh</u></b> | <b><u>\$/kWh</u></b> |                    |                 |                  |                  |                |
| Distribution Charge      | \$0.00116            | \$0.00116            | \$0.00000          | \$3.25          | \$3.25           | \$0.00           | 0.0%           |
| External Delivery Charge | \$0.02637            | \$0.02637            | \$0.00000          | \$73.84         | \$73.84          | \$0.00           | 0.0%           |
| Stranded Cost Charge     | (\$0.00011)          | (\$0.00011)          | \$0.00000          | (\$0.31)        | (\$0.31)         | \$0.00           | 0.0%           |
| Storm Recovery Adj.      | \$0.00139            | \$0.00139            | \$0.00000          | \$3.89          | \$3.89           | \$0.00           | 0.0%           |
| System Benefits Charge   | \$0.00456            | \$0.00456            | \$0.00000          | \$12.77         | \$12.77          | \$0.00           | 0.0%           |
| Default Service Charge   | <u>\$0.09381</u>     | <u>\$0.07377</u>     | <u>(\$0.02004)</u> | <u>\$262.67</u> | <u>\$206.56</u>  | <u>(\$56.11)</u> | <u>(11.3%)</u> |
| Total kWh Charges        | \$0.12718            | \$0.10714            | (\$0.02004)        | \$356.10        | \$299.99         | (\$56.11)        | (11.3%)        |
| Total Bill               |                      |                      |                    | \$496.17        | \$440.06         | (\$56.11)        | (11.3%)        |

\* Impacts do not include the Electricity Consumption Tax.

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

| <b><u>Regular General G2 Quick Recovery Water Heating and Space Heating 1,660 kWh Typical Bill</u></b> |                     |                   |                    |                      |                         |                   |                                 |
|--|---------------------|-------------------|--------------------|----------------------|-------------------------|-------------------|---------------------------------|
|  | 4/1/2018            | 6/1/2018          |                    |                      |                         |                   | %                               |
| <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  | \$9.14              | \$9.14            | \$0.00             | \$9.14               | \$9.14                  | \$0.00            | 0.0%                            |
|  | <u>\$/kWh</u>       | <u>\$/kWh</u>     |                    |                      |                         |                   |                                 |
| Distribution Charge  | \$0.03265           | \$0.03265         | \$0.00000          | \$54.20              | \$54.20                 | \$0.00            | 0.0%                            |
| External Delivery Charge   | \$0.02637           | \$0.02637         | \$0.00000          | \$43.77              | \$43.77                 | \$0.00            | 0.0%                            |
| Stranded Cost Charge   | (\$0.00057)         | (\$0.00057)       | \$0.00000          | (\$0.95)             | (\$0.95)                | \$0.00            | 0.0%                            |
| Storm Recovery Adj.  | \$0.00139           | \$0.00139         | \$0.00000          | \$2.31               | \$2.31                  | \$0.00            | 0.0%                            |
| System Benefits Charge   | \$0.00456           | \$0.00456         | \$0.00000          | \$7.57               | \$7.57                  | \$0.00            | 0.0%                            |
| Default Service Charge   | <u>\$0.09381</u>    | <u>\$0.07377</u>  | <u>(\$0.02004)</u> | <u>\$155.72</u>      | <u>\$122.46</u>         | <u>(\$33.27)</u>  | <u>(12.2%)</u>                  |
| Total kWh Charges  | \$0.15821           | \$0.13817         | (\$0.02004)        | \$262.63             | \$229.36                | (\$33.27)         | (12.2%)                         |
| <b>Total Bill</b>  |                     |                   |                    | <b>\$271.77</b>      | <b>\$238.50</b>         | <b>(\$33.27)</b>  | <b>(12.2%)</b>                  |

| <b><u>Regular General G2 kWh Meter 115 kWh Typical Bill</u></b> |                     |                   |                    |                      |                         |                   |                                 |
|---|---------------------|-------------------|--------------------|----------------------|-------------------------|-------------------|---------------------------------|
|   | 4/1/2018            | 6/1/2018          |                    |                      |                         |                   | %                               |
| <u>Rate Components</u>  | <u>Current Rate</u> | <u>As Revised</u> | <u>Difference</u>  | <u>Current Bill*</u> | <u>As Revised Bill*</u> | <u>Difference</u> | <u>Difference to Total Bill</u> |
| Customer Charge   | \$17.27             | \$17.27           | \$0.00             | \$17.27              | \$17.27                 | \$0.00            | 0.0%                            |
|   | <u>\$/kWh</u>       | <u>\$/kWh</u>     |                    |                      |                         |                   |                                 |
| Distribution Charge   | \$0.01556           | \$0.01556         | \$0.00000          | \$1.79               | \$1.79                  | \$0.00            | 0.0%                            |
| External Delivery Charge  | \$0.02637           | \$0.02637         | \$0.00000          | \$3.03               | \$3.03                  | \$0.00            | 0.0%                            |
| Stranded Cost Charge  | (\$0.00057)         | (\$0.00057)       | \$0.00000          | (\$0.07)             | (\$0.07)                | \$0.00            | 0.0%                            |
| Storm Recovery Adj.   | \$0.00139           | \$0.00139         | \$0.00000          | \$0.16               | \$0.16                  | \$0.00            | 0.0%                            |
| System Benefits Charge  | \$0.00456           | \$0.00456         | \$0.00000          | \$0.52               | \$0.52                  | \$0.00            | 0.0%                            |
| Default Service Charge  | <u>\$0.09381</u>    | <u>\$0.07377</u>  | <u>(\$0.02004)</u> | <u>\$10.79</u>       | <u>\$8.48</u>           | <u>(\$2.30)</u>   | <u>(6.9%)</u>                   |
| Total kWh Charges   | \$0.14112           | \$0.12108         | (\$0.02004)        | \$16.23              | \$13.92                 | (\$2.30)          | (6.9%)                          |
| <b>Total Bill</b>   |                     |                   |                    | <b>\$33.50</b>       | <b>\$31.19</b>          | <b>(\$2.30)</b>   | <b>(6.9%)</b>                   |

\* 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 655 kWh Bill - Mean Use\***

|                          | 4/1/2018             | 6/1/2018             |                    |                       |                          |                   | %                               |
|--------------------------|----------------------|----------------------|--------------------|-----------------------|--------------------------|-------------------|---------------------------------|
| <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          | \$15.24              | \$15.24              | \$0.00             | \$15.24               | \$15.24                  | \$0.00            | 0.0%                            |
|                          | <b><u>\$/kWh</u></b> | <b><u>\$/kWh</u></b> |                    |                       |                          |                   |                                 |
| Distribution Charge      | \$0.03682            | \$0.03682            | \$0.00000          | \$24.12               | \$24.12                  | \$0.00            | 0.0%                            |
| External Delivery Charge | \$0.02637            | \$0.02637            | \$0.00000          | \$17.27               | \$17.27                  | \$0.00            | 0.0%                            |
| Stranded Cost Charge     | (\$0.00057)          | (\$0.00057)          | \$0.00000          | (\$0.37)              | (\$0.37)                 | \$0.00            | 0.0%                            |
| Storm Recovery Adj.      | \$0.00139            | \$0.00139            | \$0.00000          | \$0.91                | \$0.91                   | \$0.00            | 0.0%                            |
| System Benefits Charge   | \$0.00456            | \$0.00456            | \$0.00000          | \$2.99                | \$2.99                   | \$0.00            | 0.0%                            |
| Default Service Charge   | <u>\$0.10034</u>     | <u>\$0.08238</u>     | <u>(\$0.01796)</u> | <u>\$65.72</u>        | <u>\$53.96</u>           | <u>(\$11.76)</u>  | <u>(9.3%)</u>                   |
| Total kWh Charges        | \$0.16891            | \$0.15095            | (\$0.01796)        |                       |                          |                   |                                 |
| Total Bill               |                      |                      |                    | \$125.88              | \$114.11                 | (\$11.76)         | (9.3%)                          |

**Residential Rate D 533 kWh Bill - Median Use\***

|                          | 4/1/2018             | 6/1/2018             |                    |                       |                          |                   | %                               |
|--------------------------|----------------------|----------------------|--------------------|-----------------------|--------------------------|-------------------|---------------------------------|
| <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          | \$15.24              | \$15.24              | \$0.00             | \$15.24               | \$15.24                  | \$0.00            | 0.0%                            |
|                          | <b><u>\$/kWh</u></b> | <b><u>\$/kWh</u></b> |                    |                       |                          |                   |                                 |
| Distribution Charge      | \$0.03682            | \$0.03682            | \$0.00000          | \$19.63               | \$19.63                  | \$0.00            | 0.0%                            |
| External Delivery Charge | \$0.02637            | \$0.02637            | \$0.00000          | \$14.06               | \$14.06                  | \$0.00            | 0.0%                            |
| Stranded Cost Charge     | (\$0.00057)          | (\$0.00057)          | \$0.00000          | (\$0.30)              | (\$0.30)                 | \$0.00            | 0.0%                            |
| Storm Recovery Adj.      | \$0.00139            | \$0.00139            | \$0.00000          | \$0.74                | \$0.74                   | \$0.00            | 0.0%                            |
| System Benefits Charge   | \$0.00456            | \$0.00456            | \$0.00000          | \$2.43                | \$2.43                   | \$0.00            | 0.0%                            |
| Default Service Charge   | <u>\$0.10034</u>     | <u>\$0.08238</u>     | <u>(\$0.01796)</u> | <u>\$53.48</u>        | <u>\$43.91</u>           | <u>(\$9.57)</u>   | <u>(9.1%)</u>                   |
| Total kWh Charges        | \$0.16891            | \$0.15095            | (\$0.01796)        |                       |                          |                   |                                 |
| Total Bill               |                      |                      |                    | \$105.27              | \$95.70                  | (\$9.57)          | (9.1%)                          |

\* Based on billing period July 2017 through March 2018.

\*\* Impacts do not include the Electricity Consumption Tax.

Unitil Energy Systems, Inc.  
Average Class Bill Impacts  
Due to Proposed Default Service Rate Changes Effective June 1, 2018

| (A)<br><u>Class of Service</u> | (B)<br><u>Annual Number<br/>of Customers (luminaires<br/>for Outdoor Lighting)</u> | (C)<br><u>Annual<br/>kWh<br/>Sales</u> | (D)<br><u>Annual<br/>kW / kVA<br/>Sales</u> | (E)<br><u>Proposed<br/>DSC<br/>Change \$</u> | (F)<br><u>Estimated Annual<br/>Revenue \$ Under<br/>Present Rates</u> | (G)<br><u>Estimated Annual<br/>Revenue \$ Under<br/>Proposed Rates</u> | (H)<br><u>Proposed<br/>Net Change<br/>Revenue \$</u> | (I)<br><u>% Change<br/>DSC<br/>Revenue</u> |
|--------------------------------|--|--|---|--|---|--|--|--|
| Residential                    | 785,306  | 497,875,828                            | n/a   | (\$8,941,850)                                | \$96,064,273  | \$87,122,423   | (\$8,941,850)  | (9.3%)                                     |
| General Service                | 131,872  | 354,161,409                            | 1,348,556                                   | (\$7,097,395)                                | \$62,513,837  | \$55,416,442   | (\$7,097,395)  | (11.4%)                                    |
| Outdoor Lighting               | 110,850  | 8,241,454                              | n/a   | (\$165,159)                                  | \$2,874,165   | \$2,709,006  | (\$165,159)  | (5.7%)                                     |
| Total                          | 1,028,028  | 860,278,690                            |   | (\$16,204,403)                               | \$161,452,274   | \$145,247,871  | (\$16,204,403)                                       | (10.0%)                                    |

(B), (C), (D) Test year billing determinants in DE 16-384.

(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 - April 1, 2018 vs. June 1, 2018**  
**Impacts do NOT include the Electricity Consumption Tax**  
**Impact on D Rate Customers**

| <u>Average<br/>kWh</u> | <u>Total Bill<br/>Using Rates<br/>4/1/2018</u> | <u>Total Bill<br/>Using Rates<br/>6/1/2018</u> | <u>Total<br/>Difference</u> | <u>%<br/>Total<br/>Difference</u> |
|------------------------|--|--|-----------------------------|-----------------------------------|
| 125                    | \$36.35  | \$34.11  | (\$2.25)                    | (6.2%)                            |
| 150                    | \$40.58  | \$37.88  | (\$2.69)                    | (6.6%)                            |
| 200                    | \$49.02  | \$45.43  | (\$3.59)                    | (7.3%)                            |
| 250                    | \$57.47  | \$52.98  | (\$4.49)                    | (7.8%)                            |
| 300                    | \$65.91  | \$60.53  | (\$5.39)                    | (8.2%)                            |
| 350                    | \$74.36  | \$68.07  | (\$6.29)                    | (8.5%)                            |
| 400                    | \$82.80  | \$75.62  | (\$7.18)                    | (8.7%)                            |
| 450                    | \$91.25  | \$83.17  | (\$8.08)                    | (8.9%)                            |
| 500                    | \$99.70  | \$90.72  | (\$8.98)                    | (9.0%)                            |
| 525                    | \$103.92                                       | \$94.49  | (\$9.43)                    | (9.1%)                            |
| 550                    | \$108.14                                       | \$98.26  | (\$9.88)                    | (9.1%)                            |
| 575                    | \$112.36                                       | \$102.04                                       | (\$10.33)                   | (9.2%)                            |
| 600                    | \$116.59                                       | \$105.81                                       | (\$10.78)                   | (9.2%)                            |
| 625                    | \$120.81                                       | \$109.58                                       | (\$11.23)                   | (9.3%)                            |
| 650                    | \$125.03                                       | \$113.36                                       | (\$11.67)                   | (9.3%)                            |
| 675                    | \$129.25                                       | \$117.13                                       | (\$12.12)                   | (9.4%)                            |
| 700                    | \$133.48                                       | \$120.91                                       | (\$12.57)                   | (9.4%)                            |
| 725                    | \$137.70                                       | \$124.68                                       | (\$13.02)                   | (9.5%)                            |
| 750                    | \$141.92                                       | \$128.45                                       | (\$13.47)                   | (9.5%)                            |
| 775                    | \$146.15                                       | \$132.23                                       | (\$13.92)                   | (9.5%)                            |
| 825                    | \$154.59                                       | \$139.77                                       | (\$14.82)                   | (9.6%)                            |
| 925                    | \$171.48                                       | \$154.87                                       | (\$16.61)                   | (9.7%)                            |
| 1,000                  | \$184.15                                       | \$166.19                                       | (\$17.96)                   | (9.8%)                            |
| 1,250                  | \$226.38                                       | \$203.93                                       | (\$22.45)                   | (9.9%)                            |
| 1,500                  | \$268.61                                       | \$241.67                                       | (\$26.94)                   | (10.0%)                           |
| 2,000                  | \$353.06                                       | \$317.14                                       | (\$35.92)                   | (10.2%)                           |
| 3,500                  | \$606.43                                       | \$543.57                                       | (\$62.86)                   | (10.4%)                           |
| 5,000                  | \$859.79                                       | \$769.99                                       | (\$89.80)                   | (10.4%)                           |

|                                  | <u>Rates - Effective<br/>April 1, 2018</u> | <u>Rates - Proposed<br/>June 1, 2018</u> | <u>Difference</u>  |
|----------------------------------|--|--|--------------------|
| Customer Charge                  | <b>\$15.24</b>                             | <b>\$15.24</b>                           | <b>\$0.00</b>      |
|                                  | <u>kWh</u>                                 | <u>kWh</u>                               | <u>kWh</u>         |
| Distribution Charge:             | \$0.03682                                  | \$0.03682                                | \$0.00000          |
| External Delivery Charge         | \$0.02637                                  | \$0.02637                                | \$0.00000          |
| Stranded Cost Charge             | (\$0.00057)                                | (\$0.00057)                              | \$0.00000          |
| Storm Recovery Adjustment Factor | \$0.00139                                  | \$0.00139                                | \$0.00000          |
| System Benefits Charge           | \$0.00456                                  | \$0.00456                                | \$0.00000          |
| Default Service Charge           | <u>\$0.10034</u>                           | <u>\$0.08238</u>                         | <u>(\$0.01796)</u> |
| <b>TOTAL</b>                     | <b>\$0.16891</b>                           | <b>\$0.15095</b>                         | <b>(\$0.01796)</b> |

**Unitil Energy Systems, Inc.**  
**Typical Bill Impacts - April 1, 2018 vs. June 1, 2018**  
**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 4/1/2018</u> | <u>Total Bill Using Rates 6/1/2018</u> | <u>Total Difference</u> | <u>% Total Difference</u> |
|----------------------------|---------------------------|--|--|--|-------------------------|---------------------------|
| 20%                        | 5                         | 730                                    | \$171.47                               | \$156.84                               | (\$14.63)               | (8.5%)                    |
| 20%                        | 10                        | 1,460                                  | \$315.51                               | \$286.25                               | (\$29.26)               | (9.3%)                    |
| 20%                        | 15                        | 2,190                                  | \$459.55                               | \$415.67                               | (\$43.89)               | (9.6%)                    |
| 20%                        | 25                        | 3,650                                  | \$747.64                               | \$674.49                               | (\$73.15)               | (9.8%)                    |
| 20%                        | 50                        | 7,300                                  | \$1,467.84                             | \$1,321.55                             | (\$146.29)              | (10.0%)                   |
| 20%                        | 75                        | 10,950                                 | \$2,188.05                             | \$1,968.61                             | (\$219.44)              | (10.0%)                   |
| 20%                        | 100                       | 14,600                                 | \$2,908.26                             | \$2,615.67                             | (\$292.58)              | (10.1%)                   |
| 20%                        | 150                       | 21,900                                 | \$4,348.67                             | \$3,909.80                             | (\$438.88)              | (10.1%)                   |
|                            |                           |  |  |  |                         |                           |
| 36%                        | 5                         | 1,314                                  | \$245.74                               | \$219.41                               | (\$26.33)               | (10.7%)                   |
| 36%                        | 10                        | 2,628                                  | \$464.06                               | \$411.39                               | (\$52.67)               | (11.3%)                   |
| 36%                        | 15                        | 3,942                                  | \$682.37                               | \$603.38                               | (\$79.00)               | (11.6%)                   |
| 36%                        | 25                        | 6,570                                  | \$1,119.00                             | \$987.34                               | (\$131.66)              | (11.8%)                   |
| 36%                        | 50                        | 13,140                                 | \$2,210.58                             | \$1,947.25                             | (\$263.33)              | (11.9%)                   |
| 36%                        | 75                        | 19,710                                 | \$3,302.15                             | \$2,907.16                             | (\$394.99)              | (12.0%)                   |
| 36%                        | 100                       | 26,280                                 | \$4,393.72                             | \$3,867.07                             | (\$526.65)              | (12.0%)                   |
| 36%                        | 150                       | 39,420                                 | \$6,576.87                             | \$5,786.89                             | (\$789.98)              | (12.0%)                   |
|                            |                           |  |  |  |                         |                           |
| 50%                        | 5                         | 1,825                                  | \$310.73                               | \$274.16                               | (\$36.57)               | (11.8%)                   |
| 50%                        | 10                        | 3,650                                  | \$594.04                               | \$520.89                               | (\$73.15)               | (12.3%)                   |
| 50%                        | 15                        | 5,475                                  | \$877.34                               | \$767.62                               | (\$109.72)              | (12.5%)                   |
| 50%                        | 25                        | 9,125                                  | \$1,443.95                             | \$1,261.08                             | (\$182.87)              | (12.7%)                   |
| 50%                        | 50                        | 18,250                                 | \$2,860.47                             | \$2,494.74                             | (\$365.73)              | (12.8%)                   |
| 50%                        | 75                        | 27,375                                 | \$4,276.98                             | \$3,728.39                             | (\$548.60)              | (12.8%)                   |
| 50%                        | 100                       | 36,500                                 | \$5,693.50                             | \$4,962.04                             | (\$731.46)              | (12.8%)                   |
| 50%                        | 150                       | 54,750                                 | \$8,526.54                             | \$7,429.35                             | (\$1,097.19)            | (12.9%)                   |
|                            |                           |  |  |  |                         |                           |
|                            |                           | <u>Rates - Effective April 1, 2018</u> | <u>Rates - Proposed June 1, 2018</u>   | <u>Difference</u>                      |                         |                           |
| Customer Charge            |                           | \$27.43                                | \$27.43                                | \$0.00                                 |                         |                           |
|                            |                           | <u>All kW</u>                          | <u>All kW</u>                          | <u>All kW</u>                          |                         |                           |
| Distribution Charge        |                           | \$10.35                                | \$10.35                                | \$0.00                                 |                         |                           |
| Stranded Cost Charge       |                           | (\$0.11)                               | (\$0.11)                               | \$0.00                                 |                         |                           |
| <b>TOTAL</b>               |                           | <b>\$10.24</b>                         | <b>\$10.24</b>                         | <b>\$0.00</b>                          |                         |                           |
|                            |                           | <u>kWh</u>                             | <u>kWh</u>                             | <u>kWh</u>                             |                         |                           |
| Distribution Charge        |                           | \$0.00116                              | \$0.00116                              | \$0.00000                              |                         |                           |
| External Delivery Charge   |                           | \$0.02637                              | \$0.02637                              | \$0.00000                              |                         |                           |
| Stranded Cost Charge       |                           | (\$0.00011)                            | (\$0.00011)                            | \$0.00000                              |                         |                           |
| Storm Recovery Adj. Factor |                           | \$0.00139                              | \$0.00139                              | \$0.00000                              |                         |                           |
| System Benefits Charge     |                           | \$0.00456                              | \$0.00456                              | \$0.00000                              |                         |                           |
| Default Service Charge     |                           | <u>\$0.09381</u>                       | <u>\$0.07377</u>                       | <u>(\$0.02004)</u>                     |                         |                           |
| <b>TOTAL</b>               |                           | <b>\$0.12718</b>                       | <b>\$0.10714</b>                       | <b>(\$0.02004)</b>                     |                         |                           |

| Unitil Energy Systems, Inc.<br>Typical Bill Impacts - April 1, 2018 vs. June 1, 2018<br>Impacts do NOT include the Electricity Consumption Tax<br>Impact on G2 kWh Meter Rate Customers |                                 |                                 |                    |                    |
|---|---------------------------------|---------------------------------|--------------------|--------------------|
| Average Monthly kWh   | Total Bill Using Rates 4/1/2018 | Total Bill Using Rates 6/1/2018 | Total Difference   | % Total Difference |
| 15  | \$19.39                         | \$19.09                         | (\$0.30)           | (1.6%)             |
| 75  | \$27.85                         | \$26.35                         | (\$1.50)           | (5.4%)             |
| 150   | \$38.44                         | \$35.43                         | (\$3.01)           | (7.8%)             |
| 250   | \$52.55                         | \$47.54                         | (\$5.01)           | (9.5%)             |
| 350   | \$66.66                         | \$59.65                         | (\$7.01)           | (10.5%)            |
| 450   | \$80.77                         | \$71.76                         | (\$9.02)           | (11.2%)            |
| 550   | \$94.89                         | \$83.86                         | (\$11.02)          | (11.6%)            |
| 650   | \$109.00                        | \$95.97                         | (\$13.03)          | (12.0%)            |
| 750   | \$123.11                        | \$108.08                        | (\$15.03)          | (12.2%)            |
| 900   | \$144.28                        | \$126.24                        | (\$18.04)          | (12.5%)            |
|   |                                 |                                 |                    |                    |
|   | Rates - Effective April 1, 2018 | Rates - Proposed June 1, 2018   | Difference         |                    |
| kWh Meter Customer Charge   | \$17.27                         | \$17.27                         | \$0.00             |                    |
|   | All kWh                         | All kWh                         | All kWh            |                    |
| Distribution Charge   | \$0.01556                       | \$0.01556                       | \$0.00000          |                    |
| External Delivery Charge  | \$0.02637                       | \$0.02637                       | \$0.00000          |                    |
| Stranded Cost Charge  | (\$0.00057)                     | (\$0.00057)                     | \$0.00000          |                    |
| Storm Recovery Adjustment Factor  | \$0.00139                       | \$0.00139                       | \$0.00000          |                    |
| System Benefits Charge  | \$0.00456                       | \$0.00456                       | \$0.00000          |                    |
| Default Service Charge  | \$0.09381                       | \$0.07377                       | (\$0.02004)        |                    |
| <b>TOTAL</b>  | <b>\$0.14112</b>                | <b>\$0.12108</b>                | <b>(\$0.02004)</b> |                    |

**Unitil Energy Systems, Inc.**  
**Typical Bill Impacts - April 1, 2018 vs. June 1, 2018**  
**Impacts do NOT include the Electricity Consumption Tax**  
**Impact on G2 QRWH and SH Rate Customers**

| <u>Average kWh</u> | <u>Total Bill Using Rates 4/1/2018</u> | <u>Total Bill Using Rates 6/1/2018</u> | <u>Total Difference</u> | <u>% Total Difference</u> |
|--------------------|--|--|-------------------------|---------------------------|
| 100                | \$24.96                                | \$22.96                                | (\$2.00)                | (8.0%)                    |
| 200                | \$40.78                                | \$36.77                                | (\$4.01)                | (9.8%)                    |
| 300                | \$56.60                                | \$50.59                                | (\$6.01)                | (10.6%)                   |
| 400                | \$72.42                                | \$64.41                                | (\$8.02)                | (11.1%)                   |
| 500                | \$88.25                                | \$78.23                                | (\$10.02)               | (11.4%)                   |
| 750                | \$127.80                               | \$112.77                               | (\$15.03)               | (11.8%)                   |
| 1,000              | \$167.35                               | \$147.31                               | (\$20.04)               | (12.0%)                   |
| 1,500              | \$246.46                               | \$216.40                               | (\$30.06)               | (12.2%)                   |
| 2,000              | \$325.56                               | \$285.48                               | (\$40.08)               | (12.3%)                   |
| 2,500              | \$404.67                               | \$354.57                               | (\$50.10)               | (12.4%)                   |

|                                  | <u>Rates - Effective April 1, 2018</u> | <u>Rates - Proposed June 1, 2018</u> | <u>Difference</u>  |
|----------------------------------|--|--------------------------------------|--------------------|
| Customer Charge                  | \$9.14                                 | \$9.14                               | \$0.00             |
|                                  | <u>All kWh</u>                         | <u>All kWh</u>                       | <u>All kWh</u>     |
| Distribution Charge              | \$0.03265                              | \$0.03265                            | \$0.00000          |
| External Delivery Charge         | \$0.02637                              | \$0.02637                            | \$0.00000          |
| Stranded Cost Charge             | (\$0.00057)                            | (\$0.00057)                          | \$0.00000          |
| Storm Recovery Adjustment Factor | \$0.00139                              | \$0.00139                            | \$0.00000          |
| System Benefits Charge           | \$0.00456                              | \$0.00456                            | \$0.00000          |
| Default Service Charge           | <u>\$0.09381</u>                       | <u>\$0.07377</u>                     | <u>(\$0.02004)</u> |
| <b>TOTAL</b>                     | <b>\$0.15821</b>                       | <b>\$0.13817</b>                     | <b>(\$0.02004)</b> |

| Unitil Energy Systems, Inc.<br>Typical Bill Impacts - April 1, 2018 vs. June 1, 2018<br>Impacts do NOT include the Electricity Consumption Tax<br>Impact on OL Rate Customers * |                    |                                 |      |                                |                                       |                                       |                     |                          |
|---|--------------------|---------------------------------|------|--------------------------------|---------------------------------------|---------------------------------------|---------------------|--------------------------|
|   | Nominal<br>Watts   | Lumens                          | Type | Average<br>Monthly kWh         | Total Bill<br>Using Rates<br>4/1/2018 | Total Bill<br>Using Rates<br>6/1/2018 | Total<br>Difference | %<br>Total<br>Difference |
| <u>Mercury Vapor:</u>   |                    |                                 |      |                                |                                       |                                       |                     |                          |
| 1   | 100                | 3,500                           | ST   | 40                             | \$18.03                               | \$17.23                               | (\$0.80)            | (4.4%)                   |
| 2   | 175                | 7,000                           | ST   | 67                             | \$23.86                               | \$22.52                               | (\$1.34)            | (5.6%)                   |
| 3   | 250                | 11,000                          | ST   | 95                             | \$29.46                               | \$27.55                               | (\$1.90)            | (6.5%)                   |
| 4   | 400                | 20,000                          | ST   | 154                            | \$40.26                               | \$37.18                               | (\$3.09)            | (7.7%)                   |
| 5   | 1,000              | 60,000                          | ST   | 388                            | \$90.36                               | \$82.58                               | (\$7.78)            | (8.6%)                   |
| 6   | 250                | 11,000                          | FL   | 95                             | \$30.60                               | \$28.69                               | (\$1.90)            | (6.2%)                   |
| 7   | 400                | 20,000                          | FL   | 154                            | \$41.72                               | \$38.64                               | (\$3.09)            | (7.4%)                   |
| 8   | 1,000              | 60,000                          | FL   | 388                            | \$85.97                               | \$78.19                               | (\$7.78)            | (9.0%)                   |
| 9   | 100                | 3,500                           | PB   | 40                             | \$18.16                               | \$17.36                               | (\$0.80)            | (4.4%)                   |
| 10  | 175                | 7,000                           | PB   | 67                             | \$23.01                               | \$21.67                               | (\$1.34)            | (5.8%)                   |
| <u>High Pressure Sodium:</u>  |                    |                                 |      |                                |                                       |                                       |                     |                          |
| 11  | 50                 | 4,000                           | ST   | 21                             | \$15.86                               | \$15.44                               | (\$0.42)            | (2.7%)                   |
| 12  | 100                | 9,500                           | ST   | 43                             | \$20.30                               | \$19.44                               | (\$0.86)            | (4.2%)                   |
| 13  | 150                | 16,000                          | ST   | 60                             | \$22.52                               | \$21.32                               | (\$1.20)            | (5.3%)                   |
| 14  | 250                | 30,000                          | ST   | 101                            | \$31.48                               | \$29.45                               | (\$2.02)            | (6.4%)                   |
| 15  | 400                | 50,000                          | ST   | 161                            | \$43.95                               | \$40.73                               | (\$3.23)            | (7.3%)                   |
| 16  | 1,000              | 140,000                         | ST   | 398                            | \$91.10                               | \$83.13                               | (\$7.98)            | (8.8%)                   |
| 17  | 150                | 16,000                          | FL   | 60                             | \$24.79                               | \$23.59                               | (\$1.20)            | (4.8%)                   |
| 18  | 250                | 30,000                          | FL   | 101                            | \$33.07                               | \$31.04                               | (\$2.02)            | (6.1%)                   |
| 19  | 400                | 50,000                          | FL   | 161                            | \$43.42                               | \$40.20                               | (\$3.23)            | (7.4%)                   |
| 20  | 1,000              | 140,000                         | FL   | 398                            | \$91.46                               | \$83.49                               | (\$7.98)            | (8.7%)                   |
| 21  | 50                 | 4,000                           | PB   | 21                             | \$14.87                               | \$14.45                               | (\$0.42)            | (2.8%)                   |
| 22  | 100                | 9,500                           | PB   | 43                             | \$19.16                               | \$18.30                               | (\$0.86)            | (4.5%)                   |
| <u>Metal Halide:</u>  |                    |                                 |      |                                |                                       |                                       |                     |                          |
| 23  | 175                | 8,800                           | ST   | 66                             | \$27.80                               | \$26.48                               | (\$1.32)            | (4.8%)                   |
| 24  | 250                | 13,500                          | ST   | 92                             | \$32.79                               | \$30.94                               | (\$1.84)            | (5.6%)                   |
| 25  | 400                | 23,500                          | ST   | 148                            | \$40.67                               | \$37.71                               | (\$2.97)            | (7.3%)                   |
| 26  | 175                | 8,800                           | FL   | 66                             | \$30.81                               | \$29.49                               | (\$1.32)            | (4.3%)                   |
| 27  | 250                | 13,500                          | FL   | 92                             | \$35.90                               | \$34.05                               | (\$1.84)            | (5.1%)                   |
| 28  | 400                | 23,500                          | FL   | 148                            | \$43.03                               | \$40.07                               | (\$2.97)            | (6.9%)                   |
| 29  | 175                | 8,800                           | PB   | 66                             | \$26.55                               | \$25.23                               | (\$1.32)            | (5.0%)                   |
| 30  | 250                | 13,500                          | PB   | 92                             | \$31.00                               | \$29.15                               | (\$1.84)            | (5.9%)                   |
| 31  | 400                | 23,500                          | PB   | 148                            | \$39.42                               | \$36.46                               | (\$2.97)            | (7.5%)                   |
| <b>Luminaire Charges For Year Round Service:</b>  |                    |                                 |      |                                |                                       |                                       |                     |                          |
| <b>Rates - Effective April 1, 2018</b>  |                    |                                 |      |                                |                                       |                                       |                     |                          |
|   |                    | <u>Mercury Vapor Rate/Mo.</u>   |      | <u>Sodium Vapor Rate/Mo.</u>   |                                       | <u>Metal Halide Rate/Mo.</u>          |                     |                          |
| Customer Charge   | \$0.00             | 1 \$12.96                       |      | 11 \$13.20                     |                                       | 23 \$19.44                            |                     |                          |
|   |                    | 2 \$15.37                       |      | 12 \$14.85                     |                                       | 24 \$21.13                            |                     |                          |
|   | <u>All kWh</u>     | 3 \$17.42                       |      | 13 \$14.92                     |                                       | 25 \$21.92                            |                     |                          |
| Distribution Charge   | \$0.00116          | 4 \$20.75                       |      | 14 \$18.68                     |                                       | 26 \$22.45                            |                     |                          |
| External Delivery Charge  | \$0.02637          | 5 \$41.19                       |      | 15 \$23.55                     |                                       | 27 \$24.24                            |                     |                          |
| Stranded Cost Charge  | (\$0.00057)        | 6 \$18.56                       |      | 16 \$40.67                     |                                       | 28 \$24.28                            |                     |                          |
| Storm Recovery Adj. Factor  | \$0.00139          | 7 \$22.21                       |      | 17 \$17.19                     |                                       | 29 \$18.19                            |                     |                          |
| System Benefits Charge  | \$0.00456          | 8 \$36.80                       |      | 18 \$20.27                     |                                       | 30 \$19.34                            |                     |                          |
| Default Service Charge  | <u>\$0.09381</u>   | 9 \$13.09                       |      | 19 \$23.02                     |                                       | 31 \$20.67                            |                     |                          |
|   |                    | 10 \$14.52                      |      | 20 \$41.03                     |                                       |                                       |                     |                          |
| <b>TOTAL</b>  | <b>\$0.12672</b>   |                                 |      | 21 \$12.21                     |                                       |                                       |                     |                          |
|   |                    |                                 |      | 22 \$13.71                     |                                       |                                       |                     |                          |
| <b>Rates - Proposed June 1, 2018</b>  |                    |                                 |      |                                |                                       |                                       |                     |                          |
|   |                    | <u>Mercury Vapor Rate/Mo.</u>   |      | <u>Sodium Vapor Rate/Mo.</u>   |                                       | <u>Metal Halide Rate/Mo.</u>          |                     |                          |
| Customer Charge   | \$0.00             | 1 \$12.96                       |      | 11 \$13.20                     |                                       | 23 \$19.44                            |                     |                          |
|   |                    | 2 \$15.37                       |      | 12 \$14.85                     |                                       | 24 \$21.13                            |                     |                          |
|   | <u>All kWh</u>     | 3 \$17.42                       |      | 13 \$14.92                     |                                       | 25 \$21.92                            |                     |                          |
| Distribution Charge   | \$0.00116          | 4 \$20.75                       |      | 14 \$18.68                     |                                       | 26 \$22.45                            |                     |                          |
| External Delivery Charge  | \$0.02637          | 5 \$41.19                       |      | 15 \$23.55                     |                                       | 27 \$24.24                            |                     |                          |
| Stranded Cost Charge  | (\$0.00057)        | 6 \$18.56                       |      | 16 \$40.67                     |                                       | 28 \$24.28                            |                     |                          |
| Storm Recovery Adj. Factor  | \$0.00139          | 7 \$22.21                       |      | 17 \$17.19                     |                                       | 29 \$18.19                            |                     |                          |
| System Benefits Charge  | \$0.00456          | 8 \$36.80                       |      | 18 \$20.27                     |                                       | 30 \$19.34                            |                     |                          |
| Default Service Charge  | <u>\$0.07377</u>   | 9 \$13.09                       |      | 19 \$23.02                     |                                       | 31 \$20.67                            |                     |                          |
|   |                    | 10 \$14.52                      |      | 20 \$41.03                     |                                       |                                       |                     |                          |
| <b>TOTAL</b>  | <b>\$0.10668</b>   |                                 |      | 21 \$12.21                     |                                       |                                       |                     |                          |
|   |                    |                                 |      | 22 \$13.71                     |                                       |                                       |                     |                          |
|   | <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>(\$0.02004)</u> | 9 \$0.00                        |      | 19 \$0.00                      |                                       | 31 \$0.00                             |                     |                          |
|   |                    | 10 \$0.00                       |      | 20 \$0.00                      |                                       |                                       |                     |                          |
| <b>TOTAL</b>  | <b>(\$0.02004)</b> |                                 |      | 21 \$0.00                      |                                       |                                       |                     |                          |
|   |                    |                                 |      | 22 \$0.00                      |                                       |                                       |                     |                          |

\* Luminaire charges based on All-Night Service option.

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

**Residential Rate D 650 kWh Bill**

| Rate Components          | 6/1/2017             | 6/1/2018             |                  | Current Bill*  | As Revised Bill* | Difference    | %             |
|--------------------------|----------------------|----------------------|------------------|----------------|------------------|---------------|---------------|
|                          | Current Rate         | As Revised           | Difference       |                |                  |               | Difference to |
|                          |                      |                      |                  |                |                  |               | Total Bill    |
| Customer Charge          | \$15.24              | \$15.24              | \$0.00           | \$15.24        | \$15.24          | \$0.00        | 0.0%          |
|                          | <b><u>\$/kWh</u></b> | <b><u>\$/kWh</u></b> |                  |                |                  |               |               |
| Distribution Charge      | \$0.03682            | \$0.03682            | \$0.00000        | \$23.93        | \$23.93          | \$0.00        | 0.0%          |
| External Delivery Charge | \$0.02144            | \$0.02637            | \$0.00493        | \$13.94        | \$17.14          | \$3.20        | 3.0%          |
| Stranded Cost Charge     | (\$0.00018)          | (\$0.00057)          | (\$0.00039)      | (\$0.12)       | (\$0.37)         | (\$0.25)      | (0.2%)        |
| Storm Recovery Adj.      | \$0.00139            | \$0.00139            | \$0.00000        | \$0.90         | \$0.90           | \$0.00        | 0.0%          |
| System Benefits Charge   | \$0.00357            | \$0.00456            | \$0.00099        | \$2.32         | \$2.96           | \$0.64        | 0.6%          |
| Default Service Charge   | <u>\$0.07886</u>     | <u>\$0.08238</u>     | <u>\$0.00352</u> | <u>\$51.26</u> | <u>\$53.55</u>   | <u>\$2.29</u> | <u>2.1%</u>   |
| Total kWh Charges        | \$0.14190            | \$0.15095            | \$0.00905        |                |                  |               |               |
| Total Bill               |                      |                      |                  | \$107.48       | \$113.36         | \$5.88        | 5.5%          |

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

| Rate Components          | 6/1/2017             | 6/1/2018             |                    | Current Bill*   | As Revised Bill* | Difference      | %             |
|--------------------------|----------------------|----------------------|--------------------|-----------------|------------------|-----------------|---------------|
|                          | Current Rate         | As Revised           | Difference         |                 |                  |                 | Difference to |
|                          |                      |                      |                    |                 |                  |                 | Total Bill    |
| Customer Charge          | \$27.43              | \$27.43              | \$0.00             | \$27.43         | \$27.43          | \$0.00          | 0.0%          |
|                          | <b><u>All kW</u></b> | <b><u>All kW</u></b> |                    |                 |                  |                 |               |
| Distribution Charge      | \$10.35              | \$10.35              | \$0.00             | \$113.85        | \$113.85         | \$0.00          | 0.0%          |
| Stranded Cost Charge     | (\$0.04)             | (\$0.11)             | (\$0.07)           | (\$0.44)        | (\$1.21)         | (\$0.77)        | (0.2%)        |
| Total kW Charges         | \$10.31              | \$10.24              | (\$0.07)           | \$113.41        | \$112.64         | (\$0.77)        | (0.2%)        |
|                          | <b><u>\$/kWh</u></b> | <b><u>\$/kWh</u></b> |                    |                 |                  |                 |               |
| Distribution Charge      | \$0.00116            | \$0.00116            | \$0.00000          | \$3.25          | \$3.25           | \$0.00          | 0.0%          |
| External Delivery Charge | \$0.02144            | \$0.02637            | \$0.00493          | \$60.03         | \$73.84          | \$13.80         | 3.2%          |
| Stranded Cost Charge     | (\$0.00004)          | (\$0.00011)          | (\$0.00007)        | (\$0.11)        | (\$0.31)         | (\$0.20)        | (0.0%)        |
| Storm Recovery Adj.      | \$0.00139            | \$0.00139            | \$0.00000          | \$3.89          | \$3.89           | \$0.00          | 0.0%          |
| System Benefits Charge   | \$0.00357            | \$0.00456            | \$0.00099          | \$10.00         | \$12.77          | \$2.77          | 0.6%          |
| Default Service Charge   | <u>\$0.07556</u>     | <u>\$0.07377</u>     | <u>(\$0.00179)</u> | <u>\$211.57</u> | <u>\$206.56</u>  | <u>(\$5.01)</u> | <u>(1.2%)</u> |
| Total kWh Charges        | \$0.10308            | \$0.10714            | \$0.00406          | \$288.62        | \$299.99         | \$11.37         | 2.6%          |
| Total Bill               |                      |                      |                    | \$429.46        | \$440.06         | \$10.60         | 2.5%          |

\* Impacts do not include the Electricity Consumption Tax.

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

| <b>Regular General G2 Quick Recovery Water Heating and Space Heating 1,660 kWh Typical Bill</b> |                     |                   |                    |                      |                         |                   |                                 |
|---|---------------------|-------------------|--------------------|----------------------|-------------------------|-------------------|---------------------------------|
| <u>Rate Components</u>  | <u>6/1/2017</u>     | <u>6/1/2018</u>   | <u>Difference</u>  | <u>Current Bill*</u> | <u>As Revised Bill*</u> | <u>Difference</u> | <u>%</u>                        |
|   | <u>Current Rate</u> | <u>As Revised</u> |                    |                      |                         |                   | <u>Difference to Total Bill</u> |
| Customer Charge   | \$9.14              | \$9.14            | \$0.00             | \$9.14               | \$9.14                  | \$0.00            | 0.0%                            |
|   | <u>\$/kWh</u>       | <u>\$/kWh</u>     |                    |                      |                         |                   |                                 |
| Distribution Charge   | \$0.03265           | \$0.03265         | \$0.00000          | \$54.20              | \$54.20                 | \$0.00            | 0.0%                            |
| External Delivery Charge  | \$0.02144           | \$0.02637         | \$0.00493          | \$35.59              | \$43.77                 | \$8.18            | 3.5%                            |
| Stranded Cost Charge  | (\$0.00018)         | (\$0.00057)       | (\$0.00039)        | (\$0.30)             | (\$0.95)                | (\$0.65)          | (0.3%)                          |
| Storm Recovery Adj.   | \$0.00139           | \$0.00139         | \$0.00000          | \$2.31               | \$2.31                  | \$0.00            | 0.0%                            |
| System Benefits Charge  | \$0.00357           | \$0.00456         | \$0.00099          | \$5.93               | \$7.57                  | \$1.64            | 0.7%                            |
| Default Service Charge  | <u>\$0.07556</u>    | <u>\$0.07377</u>  | <u>(\$0.00179)</u> | <u>\$125.43</u>      | <u>\$122.46</u>         | <u>(\$2.97)</u>   | <u>(1.3%)</u>                   |
| Total kWh Charges   | \$0.13443           | \$0.13817         | \$0.00374          | \$223.15             | \$229.36                | \$6.21            | 2.7%                            |
| <b>Total Bill</b>   |                     |                   |                    | <b>\$232.29</b>      | <b>\$238.50</b>         | <b>\$6.21</b>     | <b>2.7%</b>                     |

| <b>Regular General G2 kWh Meter 115 kWh Typical Bill</b> |                     |                   |                    |                      |                         |                   |                                 |
|--|---------------------|-------------------|--------------------|----------------------|-------------------------|-------------------|---------------------------------|
| <u>Rate Components</u>                                   | <u>6/1/2017</u>     | <u>6/1/2018</u>   | <u>Difference</u>  | <u>Current Bill*</u> | <u>As Revised Bill*</u> | <u>Difference</u> | <u>%</u>                        |
|  | <u>Current Rate</u> | <u>As Revised</u> |                    |                      |                         |                   | <u>Difference to Total Bill</u> |
| Customer Charge  | \$17.27             | \$17.27           | \$0.00             | \$17.27              | \$17.27                 | \$0.00            | 0.0%                            |
|  | <u>\$/kWh</u>       | <u>\$/kWh</u>     |                    |                      |                         |                   |                                 |
| Distribution Charge                                      | \$0.01556           | \$0.01556         | \$0.00000          | \$1.79               | \$1.79                  | \$0.00            | 0.0%                            |
| External Delivery Charge                                 | \$0.02144           | \$0.02637         | \$0.00493          | \$2.47               | \$3.03                  | \$0.57            | 1.8%                            |
| Stranded Cost Charge                                     | (\$0.00018)         | (\$0.00057)       | (\$0.00039)        | (\$0.02)             | (\$0.07)                | (\$0.04)          | (0.1%)                          |
| Storm Recovery Adj.                                      | \$0.00139           | \$0.00139         | \$0.00000          | \$0.16               | \$0.16                  | \$0.00            | 0.0%                            |
| System Benefits Charge                                   | \$0.00357           | \$0.00456         | \$0.00099          | \$0.41               | \$0.52                  | \$0.11            | 0.4%                            |
| Default Service Charge                                   | <u>\$0.07556</u>    | <u>\$0.07377</u>  | <u>(\$0.00179)</u> | <u>\$8.69</u>        | <u>\$8.48</u>           | <u>(\$0.21)</u>   | <u>(0.7%)</u>                   |
| Total kWh Charges  | \$0.11734           | \$0.12108         | \$0.00374          | \$13.49              | \$13.92                 | \$0.43            | 1.4%                            |
| <b>Total Bill</b>  |                     |                   |                    | <b>\$30.76</b>       | <b>\$31.19</b>          | <b>\$0.43</b>     | <b>1.4%</b>                     |

\* Impacts do not include the Electricity Consumption Tax.

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