

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:

	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Total
Power Supply Charge							
As shown on Schedule LSM-2, Page 1							
Residential Class							
1 Reconciliation	(\$10,251)	(\$13,239)	(\$12,539)	(\$11,290)	(\$9,405)	(\$9,658)	(\$66,383)
2 Total Costs	\$1,931,249	\$2,394,200	\$2,277,270	\$2,214,880	\$1,916,327	\$2,159,274	\$12,893,200
3 Reconciliation plus Total Costs (L.1 + L.2)	\$1,920,998	\$2,380,960	\$2,264,731	\$2,203,590	\$1,906,922	\$2,149,616	\$12,826,817
4 kWh Purchases	<u>35,089,634</u>	<u>45,317,211</u>	<u>42,919,092</u>	<u>38,646,019</u>	<u>32,192,384</u>	<u>33,058,104</u>	<u>227,222,444</u>
5 Total, Before Losses (L.3 / L.4)	\$0.05475	\$0.05254	\$0.05277	\$0.05702	\$0.05924	\$0.06503	\$0.05645
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))	\$0.05825	\$0.05590	\$0.05614	\$0.06067	\$0.06303	\$0.06919	
Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.06006
G2 and OL Class							
9 Reconciliation	(\$5,226)	(\$5,885)	(\$5,458)	(\$5,322)	(\$4,703)	(\$4,487)	(\$31,081)
10 Total Costs	\$745,490	\$937,509	\$844,554	\$814,721	\$732,797	\$848,538	\$4,923,609
11 Reconciliation plus Total Costs (L.9 + L.10)	\$740,263	\$931,623	\$839,096	\$809,400	\$728,094	\$844,052	\$4,892,528
12 kWh Purchases	<u>17,891,350</u>	<u>20,147,599</u>	<u>18,684,993</u>	<u>18,217,463</u>	<u>16,099,303</u>	<u>15,358,846</u>	<u>106,399,555</u>
13 Total, Before Losses (L.11 / L.12)	\$0.04138	\$0.04624	\$0.04491	\$0.04443	\$0.04523	\$0.05496	\$0.04598
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))	\$0.04402	\$0.04920	\$0.04778	\$0.04727	\$0.04812	\$0.05847	
Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.04893

	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Total
Renewable Portfolio Standard (RPS) Charge							
As shown on Schedule LSM-3, Page 1							
17 Reconciliation	\$122,980	\$151,957	\$142,996	\$131,992	\$112,095	\$112,386	\$774,405
18 Total Costs	<u>\$365,314</u>	<u>\$451,383</u>	<u>\$424,762</u>	<u>\$392,080</u>	<u>\$332,979</u>	<u>\$333,839</u>	<u>\$2,300,358</u>
19 Reconciliation plus Total Costs (L.17 + L.18)	\$488,294	\$603,341	\$567,758	\$524,072	\$445,074	\$446,225	\$3,074,763
20 kWh Purchases	<u>52,980,984</u>	<u>65,464,810</u>	<u>61,604,085</u>	<u>56,863,482</u>	<u>48,291,687</u>	<u>48,416,950</u>	<u>333,621,999</u>
21 Total, Before Losses (L.19 / L.20)	\$0.00922	\$0.00922	\$0.00922	\$0.00922	\$0.00922	\$0.00922	\$0.00922
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))	\$0.00981	\$0.00981	\$0.00981	\$0.00981	\$0.00981	\$0.00981	\$0.00981
24 Total Retail Rate - Fixed RPS Charge (L.21 * (1+L.22))							\$0.00981

TOTAL DEFAULT SERVICE CHARGE							
Total Retail Rate - Residential Variable Default Service Charge (L.7 + L.23)							
25	\$0.06806	\$0.06571	\$0.06595	\$0.07048	\$0.07284	\$0.07900	
Total Retail Rate - Residential Fixed Default Service Charge (L.8+L.24)							
26							\$0.06987
Total Retail Rate - G2 and OL Variable Default Service Charge (L.15 + L.23)							
27	\$0.05383	\$0.05901	\$0.05759	\$0.05708	\$0.05793	\$0.06828	
Total Retail Rate - G2 and OL Fixed Default Service Charge (L.16+L.24)							
28							\$0.05874

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Sr. Vice President

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:

	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Total
Power Supply Charge							
Residential Class							
1 Reconciliation	(\$59,275)	(\$70,707)	(\$65,757)	(\$57,553)	(\$51,934)	(\$46,716)	(\$351,942)
2 Total Costs	\$4,548,355	\$5,066,531	\$4,726,969	\$3,546,463	\$2,108,403	\$2,312,628	\$22,309,348
3 Reconciliation plus Total Costs (L.1 + L.2)	\$4,489,080	\$4,995,824	\$4,661,212	\$3,488,910	\$2,056,468	\$2,265,912	\$21,957,407
4 kWh Purchases	<u>39,390,837</u>	<u>46,988,063</u>	<u>43,698,594</u>	<u>38,246,456</u>	<u>34,512,811</u>	<u>31,044,896</u>	<u>233,881,657</u>
5 Total, Before Losses (L.3 / L.4)	\$0.11396	\$0.10632	\$0.10667	\$0.09122	\$0.05959	\$0.07299	\$0.09388
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))	\$0.12126	\$0.11313	\$0.11349	\$0.09706	\$0.06340	\$0.07766	
7 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.09989
G2 and OL Class							
9 Reconciliation	(\$23,716)	(\$26,872)	(\$26,044)	(\$24,373)	(\$23,651)	(\$22,610)	(\$147,266)
10 Total Costs	\$1,670,408	\$1,820,540	\$1,797,117	\$1,187,065	\$751,155	\$873,934	\$8,100,219
11 Reconciliation plus Total Costs (L.9 + L.10)	\$1,646,692	\$1,793,668	\$1,771,073	\$1,162,692	\$727,504	\$851,324	\$7,952,953
12 kWh Purchases	<u>15,760,447</u>	<u>17,857,895</u>	<u>17,307,915</u>	<u>16,197,583</u>	<u>15,717,685</u>	<u>15,025,602</u>	<u>97,867,127</u>
13 Total, Before Losses (L.11 / L.12)	\$0.10448	\$0.10044	\$0.10233	\$0.07178	\$0.04629	\$0.05666	\$0.08126
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))	\$0.11117	\$0.10687	\$0.10888	\$0.07638	\$0.04925	\$0.06028	
15 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.08646

Renewable Portfolio Standard (RPS) Charge							
17 Reconciliation	(\$172,405)	(\$202,711)	(\$190,709)	(\$170,194)	(\$157,023)	(\$144,018)	(\$1,037,061)
18 Total Costs	<u>\$352,137</u>	<u>\$409,863</u>	<u>\$385,598</u>	<u>\$344,122</u>	<u>\$317,493</u>	<u>\$291,202</u>	<u>\$2,100,415</u>
19 Reconciliation plus Total Costs (L.17 + L.18)	\$179,732	\$207,152	\$194,889	\$173,928	\$160,471	\$147,183	\$1,063,354
20 kWh Purchases	<u>\$5,151,284</u>	<u>\$4,845,959</u>	<u>\$4,006,509</u>	<u>\$4,444,039</u>	<u>\$0,230,496</u>	<u>\$4,070,498</u>	<u>\$31,748,784</u>
21 Total, Before Losses (L.19 / L.20)	\$0.00326	\$0.00319	\$0.00319	\$0.00319	\$0.00319	\$0.00319	\$0.00321
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))	\$0.00347	\$0.00340	\$0.00340	\$0.00340	\$0.00340	\$0.00340	
24 Total Retail Rate - Fixed RPS Charge (L.21 * (1+L.22))							\$0.00341

TOTAL DEFAULT SERVICE CHARGE							
25 Total Retail Rate - Residential Variable Default Service Charge (L.7 + L.23)	\$0.12473	\$0.11653	\$0.11689	\$0.10046	\$0.06680	\$0.08106	
26 Total Retail Rate - Residential Fixed Default Service Charge (L.8+L.24)							\$0.10330
27 Total Retail Rate - G2 and OL Variable Default Service Charge (L.15 + L.23)	\$0.11464	\$0.11027	\$0.11228	\$0.07978	\$0.05265	\$0.06368	
28 Total Retail Rate - G2 and OL Fixed Default Service Charge (L.16+L.24)							\$0.08987

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Sr. Vice President

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

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Superseding Thirty-Eighth Page 75

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:

	<u>Jun-20</u>	<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Total</u>
Power Supply Charge							
As shown on Schedule LSM-4, Page 1							
1 Reconciliation							(\$101,536)
2 Total Costs excl. wholesale supplier charge							<u>\$26,968</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							(\$74,568)
4 kWh Purchases							<u>26,719,552</u>
5 Total, Before Losses (L.3 / L.4)							(\$0.00279)
6 Losses							<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6))	(\$0.00292)	(\$0.00292)	(\$0.00292)	(\$0.00292)	(\$0.00292)	(\$0.00292)	(\$0.00292)
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	
Renewable Portfolio Standard (RPS) Charge							
As shown on Schedule LSM-5, Page 1							
10 Reconciliation	\$6,579	\$7,208	\$6,750	\$6,820	\$5,877	\$5,325	\$38,558
11 Total Costs	<u>\$31,972</u>	<u>\$35,031</u>	<u>\$32,805</u>	<u>\$33,143</u>	<u>\$28,563</u>	<u>\$25,877</u>	<u>\$187,392</u>
12 Reconciliation plus Total Costs (L.10+ L.11)	\$38,551	\$42,240	\$39,556	\$39,962	\$34,440	\$31,202	\$225,950
13 kWh Purchases	<u>4,558,764</u>	<u>4,995,025</u>	<u>4,677,625</u>	<u>4,725,720</u>	<u>4,072,675</u>	<u>3,689,744</u>	26,719,552
14 Total, Before Losses (L.12 / L.13)	\$0.00846	\$0.00846	\$0.00846	\$0.00846	\$0.00846	\$0.00846	
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))	\$0.00884	\$0.00884	\$0.00884	\$0.00884	\$0.00884	\$0.00884	
TOTAL DEFAULT SERVICE CHARGE							
17 Total Retail Rate - Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

Authorized by NHPUC Order No. _____ in Case No. DE 20-039, dated _____

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

~~Thirty Eighth Revised Page 75~~
~~Superseding Thirty Seventh Page 75~~

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:							
	<u>Dec-19</u>	<u>Jan-20</u>	<u>Feb-20</u>	<u>Mar-20</u>	<u>Apr-20</u>	<u>May-20</u>	<u>Total</u>
<i>Power Supply Charge</i>							
1 Reconciliation							(\$1,402)
2 Total Costs excl. wholesale supplier charge							<u>\$24,250</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)							<u>\$22,857</u>
4 kWh Purchases							<u>20,464,644</u>
5 Total, Before Losses (L.3 / L.4)							<u>\$0.00112</u>
6 Losses							<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6))	\$0.00117	\$0.00117	\$0.00117	\$0.00117	\$0.00117	\$0.00117	\$0.00117
8a Wholesale Supplier Charge	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
8b Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
8 Retail Rate - Wholesale Supplier Charge (L.8a * (1+L.8b))	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
9 Total Retail Rate - Power Supply Charge (L.7 + L. 8)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
<i>Renewable Portfolio Standard (RPS) Charge</i>							
10 Reconciliation	(\$11,719)	(\$11,312)	(\$11,328)	(\$11,367)	(\$10,555)	(\$10,601)	(\$66,882)
11 Total Costs	<u>\$23,262</u>	<u>\$22,229</u>	<u>\$22,259</u>	<u>\$22,337</u>	<u>\$20,740</u>	<u>\$20,832</u>	<u>\$131,658</u>
12 Reconciliation plus Total Costs (L.10+ L.11)	\$11,543	\$10,917	\$10,932	\$10,969	\$10,185	\$10,230	\$64,776
13 kWh Purchases	<u>3,585,707</u>	<u>3,461,409</u>	<u>3,466,117</u>	<u>3,478,142</u>	<u>3,229,499</u>	<u>3,243,770</u>	<u>20,464,644</u>
14 Total, Before Losses (L.12 / L.13)	\$0.00322	\$0.00315	\$0.00315	\$0.00315	\$0.00315	\$0.00315	
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))	\$0.00337	\$0.00330	\$0.00330	\$0.00330	\$0.00330	\$0.00330	
TOTAL DEFAULT SERVICE CHARGE							
17 Total Retail Rate - Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

Authorized by NHPUC Order No. 26,296 in Case No. DE 19-049, dated October 4, 2019

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

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

Tier	Percentage of Federal Poverty Guidelines	Discount (5)	Blocks	LI-EAP discount Delivery Only; Excludes Supply	LI-EAP discount Fixed-Default Service Supply-Only	LI-EAP discount Fixed Default Service Supply Only	LI-EAP discount Variable-Default Service Supply-Only						LI-EAP discount Variable Default Service Supply Only					
				Jan-2020-May-2020 (1) Jun-2020-Nov-2020 (1)	Dec-2019-May-2020 (2)	Jun-2020-Nov-2020 (2)	Dec-19 (3)	Jan-20 (3)	Feb-20 (3)	Mar-20 (3)	Apr-20 (3)	May-20 (3)	Jun-20 (3)	Jul-20 (3)	Aug-20 (3)	Sep-20 (3)	Oct-20 (3)	Nov-20 (3)
1 (4)	N/A	N/A																
2	151 - 200	8%	Customer Charge	(\$1.30)														
			First 750 kWh	(\$0.00551)	(\$0.00826)	(\$0.00559)	(\$0.00998)	(\$0.00932)	(\$0.00935)	(\$0.00804)	(\$0.00534)	(\$0.00648)	(\$0.00544)	(\$0.00526)	(\$0.00528)	(\$0.00564)	(\$0.00583)	(\$0.00632)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
3	126 - 150	22%	Customer Charge	(\$3.57)														
			First 750 kWh	(\$0.01514)	(\$0.02273)	(\$0.01537)	(\$0.02744)	(\$0.02564)	(\$0.02572)	(\$0.02210)	(\$0.01470)	(\$0.01783)	(\$0.01497)	(\$0.01446)	(\$0.01451)	(\$0.01551)	(\$0.01602)	(\$0.01738)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
4	101 - 125	36%	Customer Charge	(\$5.84)														
			First 750 kWh	(\$0.02478)	(\$0.03719)	(\$0.02515)	(\$0.04490)	(\$0.04195)	(\$0.04208)	(\$0.03617)	(\$0.02405)	(\$0.02918)	(\$0.02450)	(\$0.02366)	(\$0.02374)	(\$0.02537)	(\$0.02622)	(\$0.02844)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
5	76 - 100	52%	Customer Charge	(\$8.43)														
			First 750 kWh	(\$0.03580)	(\$0.05372)	(\$0.03633)	(\$0.06486)	(\$0.06060)	(\$0.06078)	(\$0.05224)	(\$0.03474)	(\$0.04215)	(\$0.03539)	(\$0.03417)	(\$0.03429)	(\$0.03665)	(\$0.03788)	(\$0.04108)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
6	0 - 75	76%	Customer Charge	(\$12.33)														
			First 750 kWh	(\$0.05232)	(\$0.07851)	(\$0.05310)	(\$0.09479)	(\$0.08856)	(\$0.08884)	(\$0.07635)	(\$0.05077)	(\$0.06161)	(\$0.05173)	(\$0.04994)	(\$0.05012)	(\$0.05356)	(\$0.05536)	(\$0.06004)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000

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

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

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

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

(5) Discounts effective July 1, 2016 in accordance with Order No. 25-901 in DE 14-078.

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Issued By: Laurence M. Brock-~~Christine~~ Vaughan
 Sr. Vice President

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	<u>Jun-20</u> <u>Estimated</u>	<u>Jul-20</u> <u>Estimated</u>	<u>Aug-20</u> <u>Estimated</u>	<u>Sep-20</u> <u>Estimated</u>	<u>Oct-20</u> <u>Estimated</u>	<u>Nov-20</u> <u>Estimated</u>	<u>Total</u>
<u>Residential Class</u>							
1 Reconciliation (1)	(\$10,251)	(\$13,239)	(\$12,539)	(\$11,290)	(\$9,405)	(\$9,658)	(\$66,383)
2 Total Costs (Page 5)	<u>\$1,931,249</u>	<u>\$2,394,200</u>	<u>\$2,277,270</u>	<u>\$2,214,880</u>	<u>\$1,916,327</u>	<u>\$2,159,274</u>	<u>\$12,893,200</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$1,920,998	\$2,380,960	\$2,264,731	\$2,203,590	\$1,906,922	\$2,149,616	\$12,826,817
4 kWh Purchases	<u>35,089,634</u>	<u>45,317,211</u>	<u>42,919,092</u>	<u>38,646,019</u>	<u>32,192,384</u>	<u>33,058,104</u>	<u>227,222,444</u>
5 Total, Before Losses (L.3 / L.4)	\$0.05475	\$0.05254	\$0.05277	\$0.05702	\$0.05924	\$0.06503	\$0.05645
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))	\$0.05825	\$0.05590	\$0.05614	\$0.06067	\$0.06303	\$0.06919	
8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.06006
<u>G2 and OL Class</u>							
9 Reconciliation (1)	(\$5,226)	(\$5,885)	(\$5,458)	(\$5,322)	(\$4,703)	(\$4,487)	(\$31,081)
10 Total Costs (Page 5)	<u>\$745,490</u>	<u>\$937,509</u>	<u>\$844,554</u>	<u>\$814,721</u>	<u>\$732,797</u>	<u>\$848,538</u>	<u>\$4,923,609</u>
11 Reconciliation plus Total Costs (L.9 + L.10)	\$740,263	\$931,623	\$839,096	\$809,400	\$728,094	\$844,052	\$4,892,528
12 kWh Purchases	<u>17,891,350</u>	<u>20,147,599</u>	<u>18,684,993</u>	<u>18,217,463</u>	<u>16,099,303</u>	<u>15,358,846</u>	<u>106,399,555</u>
13 Total, Before Losses (L.11 / L.12)	\$0.04138	\$0.04624	\$0.04491	\$0.04443	\$0.04523	\$0.05496	\$0.04598
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))	\$0.04402	\$0.04920	\$0.04778	\$0.04727	\$0.04812	\$0.05847	
16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.04893

(1) Balance as of February 29, 2020 modified, as detailed below, to include the reconciliation of estimated costs and revenues for March, April and May 2020. Figure is then allocated between rate periods (June-November 2020 and December 2020-May 2021) and rate classes (Residential and G2/OL), and then to each month, June through November 2020, on equal per kWh basis.

a February 29, 2020 balance - Schedule LSM-2, Page 2	\$2,010,459
b less: Estimated remaining prior period reconciliation - Mar, Apr, May 2020:	
c Estimated costs - Mar, Apr, May 2020 as filed in DE 19-049	\$10,779,648
d Estimated revenue-Mar, Apr, May 2020	<u>\$12,987,202</u>
e line c - line d	(\$2,207,555)
f Reconciliation for June 1, 2020-May 31, 2021 (line a + line e)	(\$197,096)

	<u>Non-G1 total</u> <u>kWh purchases</u>	<u>% per period</u>	<u>Reconciliation</u> <u>per period</u>
g Rate period: June-November 2020	333,621,999	49.45%	(\$97,464)
h Rate period: December 2020-May 2021	<u>341,076,867</u>	50.55%	<u>(\$99,632)</u>
i Total	674,698,866		(\$197,096)

	<u>Jun-Nov 2020</u> <u>kWh purchases</u>	<u>% by class</u>	<u>Jun-Nov 2020</u> <u>Reconciliation</u> <u>by class</u>
j Residential class	227,222,444	68.11%	(\$66,383)
k G2 and OL class	<u>106,399,555</u>	31.89%	<u>(\$31,081)</u>
l Total	333,621,999		(\$97,464)

000229

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

Schedule LSM-2
 Page 2 of 5

000230

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning Balance	Total Costs (Page 3)	Total Revenue (Page 4)	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Mar-19	\$939,866	\$5,708,704	\$5,954,167	\$694,403	\$817,135	5.25%	31	\$3,644	\$698,046.82
Apr-19	\$698,047	\$3,495,092	\$4,673,808	(\$480,669)	\$108,689	5.50%	30	\$491	(\$480,178)
May-19	(\$480,178)	\$4,057,531	\$4,812,471	(\$1,235,117)	(\$857,648)	5.50%	31	(\$4,006)	(\$1,239,124)
Jun-19	(\$1,239,124)	\$3,758,583	\$3,638,099	(\$1,118,641)	(\$1,178,882)	5.50%	30	(\$5,329)	(\$1,123,970)
Jul-19	(\$1,123,970)	\$5,633,056	\$4,950,004	(\$440,918)	(\$782,444)	5.50%	31	(\$3,655)	(\$444,573)
Aug-19	(\$444,573)	\$3,998,210	\$4,428,724	(\$875,086)	(\$659,830)	5.50%	31	(\$3,082)	(\$878,169)
Sep-19	(\$878,169)	\$3,250,696	\$3,367,278	(\$994,750)	(\$936,460)	5.50%	30	(\$4,233)	(\$998,984)
Oct-19	(\$998,984)	\$2,930,547	\$3,210,630	(\$1,279,066)	(\$1,139,025)	5.25%	31	(\$5,079)	(\$1,284,145)
Nov-19	(\$1,284,145)	\$4,117,141	\$3,511,191	(\$678,195)	(\$981,170)	5.25%	30	(\$4,234)	(\$682,429)
Dec-19	(\$682,429)	\$6,899,553	\$5,686,206	\$530,919	(\$75,755)	5.25%	31	(\$338)	\$530,581
Jan-20	\$530,581	\$6,328,508	\$5,773,476	\$1,085,612	\$808,097	4.75%	31	\$3,251	\$1,088,863
Feb-20	\$1,088,863	<u>\$5,692,121</u>	<u>\$4,776,347</u>	\$2,004,637	\$1,546,750	4.75%	29	<u>\$5,821</u>	\$2,010,459
Total		\$55,869,742	\$54,782,400					(\$16,749)	

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Total Non-G1 Class DS Supplier Charges	GIS Support Payments	Number of Days of Lag / 365 (1)	Working Capital Requirement ((a+b)*c)	Prime Rate	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total Costs (sum a + b + f + g + h + i + j + k)
Mar-19	\$5,692,786	\$511	7.18%	\$408,826	5.50%	\$22,485	(\$10,491)	\$2,961	(\$336)	\$0	\$786	\$5,708,704
Apr-19	\$3,449,656	\$334	7.18%	\$247,738	5.50%	\$13,626	\$27,728	\$2,961	\$0	\$0	\$787	\$3,495,092
May-19	\$4,007,597	\$426	7.18%	\$287,809	5.50%	\$15,829	\$29,938	\$2,961	\$0	\$0	\$780	\$4,057,531
Jun-19	\$3,694,825	\$295	7.49%	\$276,881	5.50%	\$15,228	\$43,899	\$2,961	\$594	\$0	\$782	\$3,758,583
Jul-19	\$5,561,004	\$284	7.49%	\$416,716	5.50%	\$22,919	\$45,125	\$2,961	\$0	\$0	\$762	\$5,633,056
Aug-19	\$3,931,196	\$765	7.49%	\$294,628	5.25%	\$15,468	\$47,054	\$2,961	\$0	\$0	\$767	\$3,998,210
Sep-19	\$3,188,206	\$442	7.49%	\$238,930	5.15%	\$12,305	\$46,021	\$2,961	\$0	\$0	\$761	\$3,250,696
Oct-19	\$2,850,046	\$375	7.49%	\$213,586	4.99%	\$10,658	\$65,749	\$2,961	\$0	\$0	\$757	\$2,930,547
Nov-19	\$4,061,569	\$408	7.49%	\$304,370	4.75%	\$14,458	\$36,984	\$2,961	\$0	\$0	\$761	\$4,117,141
Dec-19	\$6,814,971	\$300	7.49%	\$510,679	4.75%	\$24,257	\$55,990	\$2,911	\$356	\$0	\$768	\$6,899,553
Jan-20	\$6,242,851	\$333	7.49%	\$467,811	4.75%	\$22,221	\$59,416	\$2,911	\$0	\$0	\$775	\$6,328,508
Feb-20	<u>\$5,616,858</u>	<u>\$467</u>	7.49%	\$420,915	4.75%	<u>\$19,993</u>	<u>\$51,120</u>	<u>\$2,911</u>	<u>\$0</u>	<u>\$0</u>	<u>\$772</u>	<u>\$5,692,121</u>
Total	\$55,111,566	\$4,939				\$209,448	\$498,532	\$35,385	\$613	\$0	\$9,259	\$55,869,742

(1) For the months March-May 2019, 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.

For the months June 2019-February 2020, number of days lag equals 27.35. Calculated using revenue lag of 63.94 days less cost lead of 36.59 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 19-049 filed April 5, 2019.

000231

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Total Residential Class Billed	Unbilled Factor	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	Unbilled Factor	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)
	Default Service kWh (1)	(2)				Default Service kWh (1)	(2)						
Mar-19	36,669,371	48.8%	17,885,302	\$0.11607	\$2,075,947	16,162,096	48.8%	7,882,982	\$0.10516	\$828,974	(\$2,933,518)	\$5,982,763	\$5,954,167
Apr-19	32,324,067	43.8%	14,144,732	\$0.11607	\$1,641,779	15,010,249	43.8%	6,568,355	\$0.10516	\$690,728	(\$2,904,921)	\$5,246,222	\$4,673,808
May-19	29,524,298	47.6%	14,056,920	\$0.11607	\$1,631,587	14,200,650	47.6%	6,761,123	\$0.10516	\$711,000	(\$2,332,507)	\$4,802,392	\$4,812,471
Jun-19	28,658,149	66.7%	19,105,217	\$0.07727	\$1,476,260	13,578,656	66.7%	9,052,335	\$0.06885	\$623,253	(\$2,342,586)	\$3,881,173	\$3,638,099
Jul-19	43,405,362	53.9%	23,409,280	\$0.07727	\$1,808,835	17,548,012	53.9%	9,463,954	\$0.06885	\$651,593	(\$2,099,513)	\$4,589,089	\$4,950,004
Aug-19	46,825,850	40.9%	19,160,348	\$0.07727	\$1,480,520	18,405,818	40.9%	7,531,350	\$0.06885	\$518,533	(\$2,460,428)	\$4,890,098	\$4,428,724
Sep-19	32,898,953	52.3%	17,206,186	\$0.07727	\$1,329,522	14,394,897	52.3%	7,528,546	\$0.06885	\$518,340	(\$1,999,054)	\$3,518,469	\$3,367,278
Oct-19	31,834,687	47.3%	15,072,306	\$0.07727	\$1,164,637	14,382,022	47.3%	6,809,247	\$0.06885	\$468,817	(\$1,847,862)	\$3,425,038	\$3,210,630
Nov-19	29,974,036	61.1%	18,326,861	\$0.07727	\$1,416,117	12,714,779	61.1%	7,774,128	\$0.06885	\$535,249	(\$1,633,454)	\$3,193,279	\$3,511,191
Dec-19	38,265,428	60.2%	23,053,711	\$0.09989	\$2,302,835	14,589,855	60.2%	8,789,927	\$0.08646	\$759,977	(\$1,951,365)	\$4,574,759	\$5,686,206
Jan-20	43,176,926	52.6%	22,730,222	\$0.09989	\$2,270,522	16,283,663	52.6%	8,572,432	\$0.08646	\$741,172	(\$3,062,812)	\$5,824,594	\$5,773,476
Feb-20	<u>39,213,737</u>	45.4%	17,806,169	\$0.09989	<u>\$1,778,658</u>	<u>15,962,699</u>	45.4%	7,248,340	\$0.08646	\$626,692	<u>(\$3,011,694)</u>	<u>\$5,382,692</u>	<u>\$4,776,347</u>
Total	432,770,864				\$20,377,219	183,233,396				\$7,674,329	(\$28,579,716)	\$55,310,568	\$54,782,400

000233

(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-19	70,585,395	34,427,673	48.8%
Apr-19	64,391,924	28,177,349	43.8%
May-19	60,066,529	28,598,493	47.6%
Jun-19	58,864,159	39,242,329	66.7%
Jul-19	82,317,510	44,395,290	53.9%
Aug-19	87,050,253	35,619,495	40.9%
Sep-19	64,375,884	33,668,652	52.3%
Oct-19	63,908,038	30,257,609	47.3%
Nov-19	58,624,489	35,844,451	61.1%
Dec-19	70,544,300	42,500,712	60.2%
Jan-20	78,399,595	41,272,975	52.6%
Feb-20	73,448,452	33,351,464	45.4%

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

<i>Calculation of Working Capital 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 (Residential) DS Supplier Charges (1)	Non-G1 Class (G2 and OL) DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365 (2)	Working Capital Requirement ((a+b+c)*d)	Prime Rate	Supply Related Working Capital (e * f)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Non-G1 Class (Residential) DS Supplier Charges (col. a)	Non-G1 Class (G2 and OL) DS Supplier Charges (col. b)	Total Remaining Costs (sum col. c + g + h + i + j + k + l)	Total All Costs (sum col. m + n + o)
Jun-20		\$331	5.98%		3.25%			\$2,911	\$0	\$0	\$768				\$2,676,739
Jul-20		\$401	5.98%		3.25%			\$2,911	\$0	\$0	\$768				\$3,331,708
Aug-20		\$495	5.98%		3.25%			\$2,911	\$0	\$0	\$768				\$3,121,824
Sep-20		\$466	5.98%		3.25%			\$2,911	\$0	\$0	\$768				\$3,029,602
Oct-20		\$430	5.98%		3.25%			\$2,911	\$0	\$0	\$768				\$2,649,124
Nov-20		\$365	5.98%		3.25%			\$2,911	\$0	\$0	\$768				\$3,007,812
Total		\$2,489						\$17,468	\$0	\$0	\$4,608				\$17,816,809

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

Non-G1 Class (Residential) DS Supplier Charges (col. a)	Allocation of Remaining Costs (col. o) to Residential Class (3)	Total Non-G1 Class (Residential) Power Supply Charges (iii) = (i) + (ii)	Non-G1 Class (G2 and OL) DS Supplier Charges (col. b)	Allocation of Remaining Costs (col. o) to G2 and OL Class (3)	Total Non-G1 Class (G2 and OL) Power Supply Charges (vi) = (iv) + (v)
(i)	(ii)	(iii) = (i) + (ii)	(iv)	(v)	(vi) = (iv) + (v)
Jun-20		\$1,931,249			\$745,490
Jul-20		\$2,394,200			\$937,509
Aug-20		\$2,277,270			\$844,554
Sep-20		\$2,214,880			\$814,721
Oct-20		\$1,916,327			\$732,797
Nov-20		\$2,159,274			\$848,538
Total		\$12,893,200			\$4,923,609

- (1) Estimates based on monthly average wholesale rate times estimated monthly purchases.
- (2) Number of days lag equals 21.83. Calculated using revenue lag of 58.69 days less cost lead of 36.86 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 20-039 filed April 3, 2020.
- (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 Purchases - Residential Class	Estimated kWh Purchases - G2 and OL Class	Total Non-G1 Class kWh Purchases	Residential Class kWh Purchases / Total Non-G1 Class kWh Purchases	G2 and OL Class kWh Purchases / Total Non-G1 Class kWh Purchases
Jun-20	35,089,634	17,891,350	52,980,984	66.2%	33.8%
Jul-20	45,317,211	20,147,599	65,464,810	69.2%	30.8%
Aug-20	42,919,092	18,684,993	61,604,085	69.7%	30.3%
Sep-20	38,646,019	18,217,463	56,863,482	68.0%	32.0%
Oct-20	32,192,384	16,099,303	48,291,687	66.7%	33.3%
Nov-20	33,058,104	15,358,846	48,416,950	68.3%	31.7%
Total	227,222,444	106,399,555	333,621,999		

000233

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

	<u>Jun-20</u> <u>Estimated</u>	<u>Jul-20</u> <u>Estimated</u>	<u>Aug-20</u> <u>Estimated</u>	<u>Sep-20</u> <u>Estimated</u>	<u>Oct-20</u> <u>Estimated</u>	<u>Nov-20</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	\$122,980	\$151,957	\$142,996	\$131,992	\$112,095	\$112,386	\$774,405
2 Total Costs (Page 5)	<u>\$365,314</u>	<u>\$451,383</u>	<u>\$424,762</u>	<u>\$392,080</u>	<u>\$332,979</u>	<u>\$333,839</u>	<u>\$2,300,358</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$488,294	\$603,341	\$567,758	\$524,072	\$445,074	\$446,225	\$3,074,763
4 kWh Purchases	<u>52,980,984</u>	<u>65,464,810</u>	<u>61,604,085</u>	<u>56,863,482</u>	<u>48,291,687</u>	<u>48,416,950</u>	<u>333,621,999</u>
5 Total, Before Losses (L.3 / L.4)	\$0.00922	\$0.00922	\$0.00922	\$0.00922	\$0.00922	\$0.00922	\$0.00922
6 Losses	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>	<u>6.40%</u>
7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6))	\$0.00981	\$0.00981	\$0.00981	\$0.00981	\$0.00981	\$0.00981	
8 Total Retail Rate - Fixed RPS Charge (L.5 * (1+L.6))							\$0.00981

(1) Balance as of February 29, 2020 modified, as detailed below, to reflect that current rates include a reconciliation through May 31, 2020. Figure is then allocated between rate periods (June-November 2020 and December 2020-May 2021) and then to each month, June through November 2020, on equal per kWh basis.

a	February 29, 2020 actual balance - Schedule LSM-3, Page 2	\$1,094,251
b	less: Estimated remaining prior period reconciliation - Mar, Apr, May 2020:	
c	Estimated kWh Sales Mar-May 2020	141,677,662
d	Amount of reconciliation in current RPS Charge	<u>(\$0.00333)</u>
e	Estimated amount of reconciliation - Mar-May 2020	(\$471,787)
f	Total reconciliation for June 1, 2020-May 31, 2021 (line a - line e)	\$1,566,037

	Non-G1 total <u>kWh purchases</u>	<u>% per period</u>	Reconciliation <u>per period</u>
g	Rate period: June-November 2020	49.45%	\$774,405
h	Rate period: December 2020-May 2021	50.55%	<u>\$791,632</u>
i	Total		\$1,566,037

0002335

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

Schedule LSM-3
 Page 2 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning Balance	Total Costs (Page 3)	Total Revenue (Page 4)	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Mar-19	(\$2,447,129)	\$195,092	\$43,480	(\$2,295,517)	(\$2,371,323)	5.25%	31	(\$10,574)	(\$2,306,090)
Apr-19	(\$2,306,090)	\$195,092	\$34,989	(\$2,145,987)	(\$2,226,039)	5.50%	30	(\$10,063)	(\$2,156,050)
May-19	(\$2,156,050)	\$195,092	\$36,233	(\$1,997,192)	(\$2,076,621)	5.50%	31	(\$9,700)	(\$2,006,892)
Jun-19	(\$2,006,892)	\$580,623	(\$6,747)	(\$1,419,522)	(\$1,713,207)	5.50%	30	(\$7,745)	(\$1,427,266)
Jul-19	(\$1,427,266)	\$217,878	(\$8,557)	(\$1,200,832)	(\$1,314,049)	5.50%	31	(\$6,138)	(\$1,206,970)
Aug-19	(\$1,206,970)	\$218,282	(\$7,676)	(\$981,011)	(\$1,093,991)	5.50%	31	(\$5,110)	(\$986,122)
Sep-19	(\$986,122)	\$735,589	(\$5,895)	(\$244,638)	(\$615,380)	5.50%	30	(\$2,782)	(\$247,420)
Oct-19	(\$247,420)	\$276,232	(\$5,638)	\$34,450	(\$106,485)	5.25%	31	(\$475)	\$33,975
Nov-19	\$33,975	\$276,722	(\$6,089)	\$316,787	\$175,381	5.25%	30	\$757	\$317,543
Dec-19	\$317,543	\$628,319	\$195,128	\$750,734	\$534,139	5.25%	31	\$2,382	\$753,116
Jan-20	\$753,116	\$350,769	\$201,072	\$902,813	\$827,965	4.75%	31	\$3,331	\$906,144
Feb-20	\$906,144	<u>\$351,156</u>	<u>\$166,806</u>	\$1,090,493	\$998,319	4.75%	29	<u>\$3,757</u>	\$1,094,251
Total		\$4,220,845	\$637,106					(\$42,360)	

000236

	(a)	<i>Calculation of Working Capital</i>			(f)	
	<u>Renewable Energy Credits</u>	<u>Number of Days of Lag / 365 (1)</u>	<u>Working Capital Requirement (a*b)</u>	<u>Prime Rate</u>	<u>Supply Related Working Capital (c * d)</u>	<u>Total Costs (sum a + e)</u>
Mar-19	\$202,320	(64.96%)	(\$131,419)	5.50%	(\$7,228)	\$195,092
Apr-19	\$202,320	(64.96%)	(\$131,419)	5.50%	(\$7,228)	\$195,092
May-19	\$202,320	(64.96%)	(\$131,419)	5.50%	(\$7,228)	\$195,092
Jun-19	\$604,340	(71.35%)	(\$431,217)	5.50%	(\$23,717)	\$580,623
Jul-19	\$226,778	(71.35%)	(\$161,814)	5.50%	(\$8,900)	\$217,878
Aug-19	\$226,778	(71.35%)	(\$161,814)	5.25%	(\$8,495)	\$218,282
Sep-19	\$763,650	(71.35%)	(\$544,891)	5.15%	(\$28,062)	\$735,589
Oct-19	\$286,430	(71.35%)	(\$204,378)	4.99%	(\$10,198)	\$276,232
Nov-19	\$286,430	(71.35%)	(\$204,378)	4.75%	(\$9,708)	\$276,722
Dec-19	\$650,361	(71.35%)	(\$464,055)	4.75%	(\$22,043)	\$628,319
Jan-20	\$363,075	(71.35%)	(\$259,066)	4.75%	(\$12,306)	\$350,769
Feb-20	<u>\$363,475</u>	(71.35%)	<u>(\$259,352)</u>	4.75%	<u>(\$12,319)</u>	<u>\$351,156</u>
Total	\$4,378,276				(\$157,432)	\$4,220,845

(1) For the months March-May 2019, 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.

For the months June 2019-February 2020, number of days lag equals (260.44). Calculated using revenue lag of 63.94 days less cost lead of 324.38 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 19-049 filed April 5, 2019.

	(a) Total Non-G1 Class Billed Default Service kWh (1)	(b) Unbilled Factor (2)	(c) Non-G1 Class Unbilled kWh (a * b)	(d) Effective Fixed RPS Charge	(e) Non-G1 Class Unbilled RPS Charge Revenue (c * d)	(f) Reversal of prior month unbilled	(g) Total Billed Non- G1 Class RPS Charge Revenue (1)	(h) Total Revenue (e + f + g)
Mar-19	52,831,467	48.8%	25,768,284	\$0.00082	\$21,130	(\$21,318)	\$43,669	\$43,480
Apr-19	47,334,316	43.8%	20,713,088	\$0.00082	\$16,985	(\$21,130)	\$39,134	\$34,989
May-19	43,724,948	47.6%	20,818,043	\$0.00082	\$17,071	(\$16,985)	\$36,147	\$36,233
Jun-19	42,236,805	66.7%	28,157,551	(\$0.00013)	(\$3,660)	(\$17,071)	\$13,984	(\$6,747)
Jul-19	60,953,374	53.9%	32,873,234	(\$0.00013)	(\$4,274)	\$3,660	(\$7,944)	(\$8,557)
Aug-19	65,231,668	40.9%	26,691,698	(\$0.00013)	(\$3,470)	\$4,274	(\$8,480)	(\$7,676)
Sep-19	47,293,850	52.3%	24,734,731	(\$0.00013)	(\$3,216)	\$3,470	(\$6,149)	(\$5,895)
Oct-19	46,216,709	47.3%	21,881,553	(\$0.00013)	(\$2,845)	\$3,216	(\$6,009)	(\$5,638)
Nov-19	42,688,815	61.1%	26,100,989	(\$0.00013)	(\$3,393)	\$2,845	(\$5,541)	(\$6,089)
Dec-19	52,855,283	60.2%	31,843,638	\$0.00341	\$108,587	\$3,393	\$83,148	\$195,128
Jan-20	59,460,589	52.6%	31,302,654	\$0.00341	\$106,742	(\$108,587)	\$202,917	\$201,072
Feb-20	<u>55,176,436</u>	45.4%	25,054,509	\$0.00341	<u>\$85,436</u>	<u>(\$106,742)</u>	<u>\$188,113</u>	<u>\$166,806</u>
Total	616,004,260				\$335,093	(\$270,976)	\$572,988	\$637,106

(1) Per billing system

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

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Mar-19	70,585,395	34,427,673	48.77%
Apr-19	64,391,924	28,177,349	43.76%
May-19	60,066,529	28,598,493	47.61%
Jun-19	58,864,159	39,242,329	66.7%
Jul-19	82,317,510	44,395,290	53.9%
Aug-19	87,050,253	35,619,495	40.9%
Sep-19	64,375,884	33,668,652	52.3%
Oct-19	63,908,038	30,257,609	47.3%
Nov-19	58,624,489	35,844,451	61.1%
Dec-19	70,544,300	42,500,712	60.2%
Jan-20	78,399,595	41,272,975	52.6%
Feb-20	73,448,452	33,351,464	45.4%

000238

	(a) Renewable Energy Credits (1)	<i>Calculation of Working Capital</i>				(f) Total Costs (sum a + e)
		(b) Number of Days of Lag / 365 (2)	(c) Working Capital Requirement (a*b)	(d) Prime Rate	(e) Supply Related Working Capital (c * d)	
Jun-20	\$370,423	(42.44%)	(\$157,191)	3.25%	(\$5,109)	\$365,314
Jul-20	\$457,696	(42.44%)	(\$194,226)	3.25%	(\$6,312)	\$451,383
Aug-20	\$430,702	(42.44%)	(\$182,771)	3.25%	(\$5,940)	\$424,762
Sep-20	\$397,563	(42.44%)	(\$168,708)	3.25%	(\$5,483)	\$392,080
Oct-20	\$337,636	(42.44%)	(\$143,278)	3.25%	(\$4,657)	\$332,979
Nov-20	<u>\$338,508</u>	(42.44%)	<u>(\$143,648)</u>	3.25%	<u>(\$4,669)</u>	<u>\$333,839</u>
Total	\$2,332,527		(\$989,822)		(\$32,169)	\$2,300,358

(1) Schedule JMP-4.

(2) Number of days lag equals (154.89). Calculated using revenue lag of 58.69 days less cost lead of 213.58 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 22 of 23, DE 20-039 filed April 3, 2020.

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

	Total	
	<u>Jun20-Nov20</u>	
1 Reconciliation (1)	(\$101,536)	
2 Total Costs excl. wholesale supplier charge (Page 5)	<u>\$26,968</u>	
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)	(\$74,568)	
4 kWh Purchases	<u>26,719,552</u>	
5 Total, Before Losses (L.3 / L.4)	(\$0.00279)	
6 Losses	<u>4.591%</u>	
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	(\$0.00292)	
(1) Balance as of February 29, 2020 modified, as detailed below, to reflect that current rates include a reconciliation through May 31, 2020 and to incorporate the difference between the estimated supplier cost and revenue in March 2020. Figure is then allocated between rate periods (June-November 2020 and December 2020-May 2021) and then to each month, June through November 2020, on equal per kWh basis.		
a February 29, 2020 actual balance - Schedule LSM-4, Page 2		(\$213,125)
b less: Estimated remaining prior period reconciliation - Mar, Apr, May 2020:		
c Estimated kWh Sales March-May 2020		9,514,596
d Amount of reconciliation in current rate		<u>(\$0.00007)</u>
e Estimated amount of reconciliation to be credited March-May 2020		(\$666)
f plus: Estimated difference between the estimated supplier cost and revenue for March 2020		\$21,782
g Total reconciliation for June 1, 2020-May 31, 2021 (line a - line e + line f)		(\$190,677)
h kWh purchases forecast June-November 2020		26,719,552 53.25%
i kWh purchases forecast December 2020-May 2021		<u>23,457,711</u> 46.75%
j Total		50,177,263
k Reconciliation amount for June-November 2020	(line g * line h%)	(\$101,536)
l Reconciliation amount for December 2020-May 2021	(line g * line i%)	(\$89,141)
m Total	(line k + line l)	(\$190,677)

(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.

000241

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		Number of	Computed	Ending Balance
	Balance	3)	(Page 4)	Balance	Monthly	Interest Rate	Days / Month	Interest	with Interest (d
				Before	Balance				+ h)
				Interest	((a+d) / 2)				
				(a + b - c)					
Mar-19	(\$6,857)	\$269,908	\$285,374	(\$22,323)	(\$14,590)	5.25%	31	(\$65.05)	(\$22,388)
Apr-19	(\$22,388)	\$218,368	\$222,051	(\$26,071)	(\$24,229)	5.50%	30	(\$110)	(\$26,181)
May-19	(\$26,181)	\$219,493	\$225,485	(\$32,172)	(\$29,176)	5.50%	31	(\$136)	(\$32,309)
Jun-19	(\$32,309)	\$201,382	\$163,540	\$5,534	(\$13,387)	5.50%	30	(\$61)	\$5,473
Jul-19	\$5,473	\$227,369	\$349,133	(\$116,291)	(\$55,409)	5.50%	31	(\$259)	(\$116,550)
Aug-19	(\$116,550)	\$189,797	\$352,718	(\$279,470)	(\$198,010)	5.50%	31	(\$925)	(\$280,395)
Sep-19	(\$280,395)	\$234,653	\$269,777	(\$315,518)	(\$297,957)	5.50%	30	(\$1,347)	(\$316,865)
Oct-19	(\$316,865)	\$207,111	\$231,382	(\$341,137)	(\$329,001)	5.25%	31	(\$1,467)	(\$342,604)
Nov-19	(\$342,604)	\$298,649	\$245,998	(\$289,953)	(\$316,278)	5.25%	30	(\$1,365)	(\$291,318)
Dec-19	(\$291,318)	\$473,500	\$337,369	(\$155,187)	(\$223,252)	5.25%	31	(\$995)	(\$156,182)
Jan-20	(\$156,182)	\$349,782	\$349,274	(\$155,674)	(\$155,928)	4.75%	31	(\$627)	(\$156,302)
Feb-20	(\$156,302)	<u>\$217,633</u>	<u>\$273,763</u>	(\$212,431)	(\$184,367)	4.75%	29	<u>(\$694)</u>	(\$213,125)
Total		\$3,107,645	\$3,305,863					(\$8,051)	

000242

Redacted

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

Schedule LSM-4
Page 3 of 5

000243

<i>Calculation of Working Capital Supplier Charges and GIS Support Payments</i>												
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Total G1 Class DS Supplier Charges	GIS Support Payments	Number of Days of Lag / 365 (1)	Working Capital Requirement	Prime Rate	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC	Total Costs (sum a + b + f + g + h + i + j + k)
Mar-19		\$31	3.47%		5.50%			\$4,590	(\$20)	\$0	\$47	\$269,908
Apr-19		\$20	3.47%		5.50%			\$4,590	\$0	\$0	\$46	\$218,368
May-19		\$29	3.47%		5.50%			\$4,590	\$0	\$0	\$53	\$219,493
Jun-19		\$20	(4.84%)		5.50%			\$4,590	\$39	\$0	\$52	\$201,382
Jul-19		\$27	(4.84%)		5.50%			\$4,590	\$0	\$0	\$71	\$227,369
Aug-19		\$66	(4.84%)		5.25%			\$4,590	\$0	\$0	\$66	\$189,797
Sep-19		\$42	(4.84%)		5.15%			\$4,590	\$0	\$0	\$72	\$234,653
Oct-19		\$38	(4.84%)		4.99%			\$4,590	\$0	\$0	\$76	\$207,111
Nov-19		\$39	(4.84%)		4.75%			\$4,590	\$0	\$0	\$73	\$298,649
Dec-19		\$26	(4.84%)		4.75%			\$4,509	\$30	\$0	\$66	\$473,500
Jan-20		\$25	(4.84%)		4.75%			\$4,509	\$0	\$0	\$58	\$349,782
Feb-20		\$37	(4.84%)		4.75%			\$4,509	\$0	\$0	\$62	\$217,633
Total		\$398						\$54,840	\$50	\$0	\$741	\$3,107,645

(1) For the months March-May 2019, 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.

For the months June 2019-February 2020, number of days lag equals (17.66). Calculated using revenue lag of 39.90 days less cost lead of 57.56 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 19-049 filed April 5, 2019.

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

Schedule LSM-4
Page 4 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Total G1 Class Billed Default Service kWh (1)	Unbilled Factor (2)	G1 Class Unbilled kWh (a * b)	Effective Variable Power Supply Charge	G1 Class Unbilled Power Supply Charge Revenue (c * d)	Reversal of prior month unbilled	Total Billed G1 Class Power Supply Charge Revenue (1)	Total Revenue (e + f + g)
Mar-19	3,158,332	52.8%	1,667,944	\$0.08680	\$144,778	(\$146,891)	\$287,488	\$285,374
Apr-19	2,768,899	48.1%	1,330,768	\$0.09084	\$120,887	(\$144,778)	\$245,941	\$222,051
May-19	2,970,627	47.6%	1,414,356	\$0.07312	\$103,418	(\$120,887)	\$242,954	\$225,485
Jun-19	2,800,705	52.9%	1,482,614	\$0.05689	\$84,346	(\$103,418)	\$182,611	\$163,540
Jul-19	5,688,878	44.2%	2,515,250	\$0.05141	\$129,309	(\$84,346)	\$304,170	\$349,133
Aug-19	5,649,659	47.2%	2,669,275	\$0.06209	\$165,735	(\$129,309)	\$316,291	\$352,718
Sep-19	4,479,404	58.9%	2,640,592	\$0.06209	\$163,954	(\$165,735)	\$271,558	\$269,777
Oct-19	4,640,052	47.3%	2,196,858	\$0.05613	\$123,310	(\$163,954)	\$272,027	\$231,382
Nov-19	4,078,021	56.6%	2,309,463	\$0.05840	\$134,873	(\$123,310)	\$234,435	\$245,998
Dec-19	4,508,514	57.5%	2,594,125	\$0.06948	\$180,240	(\$134,873)	\$292,002	\$337,369
Jan-20	4,440,278	50.6%	2,245,007	\$0.08301	\$186,358	(\$180,240)	\$343,156	\$349,274
Feb-20	<u>4,403,588</u>	47.2%	2,080,548	\$0.06587	<u>\$137,046</u>	<u>(\$186,358)</u>	<u>\$323,076</u>	<u>\$273,763</u>
Total	49,586,957				\$1,674,252	(\$1,684,098)	\$3,315,708	\$3,305,863

(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-19	25,767,182	13,607,881	52.8%
Apr-19	26,251,027	12,616,574	48.1%
May-19	26,311,636	12,527,328	47.6%
Jun-19	26,101,159	13,817,212	52.9%
Jul-19	31,937,058	14,120,480	44.2%
Aug-19	31,487,105	14,876,605	47.2%
Sep-19	26,550,095	15,651,181	58.9%
Oct-19	28,768,997	13,620,838	47.3%
Nov-19	25,181,926	14,261,014	56.6%
Dec-19	25,883,060	14,892,688	57.5%
Jan-20	27,162,976	13,733,614	50.6%
Feb-20	27,360,368	12,926,860	47.2%

000244

*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 DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365 (2)	Working Capital Requirement (3)	Prime Rate	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total Costs (sum a + b + f + g + h + i + j + k)
Jun-20	\$29	(2.07%)	(\$3,360)	3.25%	(\$109)	\$0	\$4,509	\$0	\$0	\$65	\$4,494
Jul-20	\$34	(2.07%)	(\$3,774)	3.25%	(\$123)	\$0	\$4,509	\$0	\$0	\$65	\$4,486
Aug-20	\$38	(2.07%)	(\$3,473)	3.25%	(\$113)	\$0	\$4,509	\$0	\$0	\$65	\$4,499
Sep-20	\$35	(2.07%)	(\$3,658)	3.25%	(\$119)	\$0	\$4,509	\$0	\$0	\$65	\$4,491
Oct-20	\$36	(2.07%)	(\$3,254)	3.25%	(\$106)	\$0	\$4,509	\$0	\$0	\$65	\$4,504
Nov-20	<u>\$31</u>	(2.07%)	(\$3,392)	3.25%	<u>(\$110)</u>	<u>\$0</u>	<u>\$4,509</u>	<u>\$0</u>	<u>\$0</u>	<u>\$65</u>	<u>\$4,495</u>
Total	\$203				(\$680)	\$0	\$27,053	\$0	\$0	\$392	\$26,968

000245
(1) DS Supplier Charges to be determined at the end of each month.

(2) Number of days lag equals (7.56). Calculated using revenue lag of 39.31 days less cost lead of 46.87 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 20-039 filed April 3, 2020.

(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-20</u>	<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Total</u>
1 Reconciliation (1)	\$6,579	\$7,208	\$6,750	\$6,820	\$5,877	\$5,325	\$38,558
2 Total Costs (Page 5)	\$31,972	\$35,031	\$32,805	\$33,143	\$28,563	\$25,877	\$187,392
3 Reconciliation plus Total Costs (L.1 + L.2)	\$38,551	\$42,240	\$39,556	\$39,962	\$34,440	\$31,202	\$225,950
4 kWh Purchases	4,558,764	4,995,025	4,677,625	4,725,720	4,072,675	3,689,744	26,719,552
5 Total, Before Losses (L.3 / L.4)	\$0.00846	\$0.00846	\$0.00846	\$0.00846	\$0.00846	\$0.00846	
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))	\$0.00884	\$0.00884	\$0.00884	\$0.00884	\$0.00884	\$0.00884	

(1) Balance as of February 29, 2020 modified, as detailed below, to reflect that current rates include a reconciliation through May 31, 2020. Figure is then allocated between rate periods (June-November 2020 and December 2020-May 2021) and then to each month, June through November 2020, on equal per kWh basis.

a	February 29, 2020 actual balance - Schedule LSM-5, Page 2	\$39,887	
b	less: Estimated remaining prior period reconciliation - Mar, Apr, May 2020:		
c	Estimated kWh Sales Mar-May 2020	9,509,629	
d	Amount of reconciliation in current rate	(\$0.00342)	
e	Estimated amount of reconciliation - Mar-May 2020	(\$32,523)	
f	Total reconciliation for June 1, 2020-May 31, 2021 (line a - Line e)	\$72,410	
g	kWh purchases forecast June-November 2020	26,719,552	53.25%
h	kWh purchases forecast December 2020-May 2021	23,457,711	46.75%
i	Total	50,177,263	
j	Reconciliation amount for June-November 2020 (line f * line g%)	\$38,558	
k	Reconciliation amount for December 2020-May 2021 (line f * line h%)	\$33,852	
l	Total (line j + line k)	\$72,410	

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

Schedule LSM-5
 Page 2 of 5

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Beginning Balance	Total Costs (Page 3)	Total Revenue (Page 4)	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Mar-19	(\$162,046)	\$11,515	\$4,716	(\$155,247)	(\$158,647)	5.25%	31	(\$707)	(\$155,955)
Apr-19	(\$155,955)	\$11,515	\$3,477	(\$147,917)	(\$151,936)	5.50%	30	(\$687)	(\$148,604)
May-19	(\$148,604)	\$11,515	\$4,368	(\$141,456)	(\$145,030)	5.50%	31	(\$677)	(\$142,134)
Jun-19	(\$142,134)	\$34,250	(\$627)	(\$107,257)	(\$124,695)	5.50%	30	(\$564)	(\$107,821)
Jul-19	(\$107,821)	\$12,852	(\$1,546)	(\$93,422)	(\$100,621)	5.50%	31	(\$470)	(\$93,892)
Aug-19	(\$93,892)	\$12,877	(\$1,335)	(\$79,680)	(\$86,786)	5.50%	31	(\$405)	(\$80,086)
Sep-19	(\$80,086)	\$43,397	(\$1,024)	(\$35,665)	(\$57,875)	5.50%	30	(\$262)	(\$35,927)
Oct-19	(\$35,927)	\$16,297	(\$965)	(\$18,664)	(\$27,295)	5.25%	31	(\$122)	(\$18,786)
Nov-19	(\$18,786)	\$16,328	(\$964)	(\$1,494)	(\$10,140)	5.25%	30	(\$44)	(\$1,538)
Dec-19	(\$1,538)	\$37,073	\$17,563	\$17,972	\$8,217	5.25%	31	\$37	\$18,009
Jan-20	\$18,009	\$24,547	\$13,451	\$29,105	\$23,557	4.75%	31	\$95	\$29,200
Feb-20	\$29,200	<u>\$24,547</u>	<u>\$13,989</u>	\$39,757	\$34,479	4.75%	29	<u>\$130</u>	\$39,887
Total		\$256,714	\$51,104					(\$3,677)	

000248

	(a)	<i>Calculation of Working Capital</i>				(f)
	Renewable Energy Credits	(b) Number of Days of Lag / 365 (1)	(c) Working Capital Requirement (a*b)	(d) Prime Rate	(e) Supply Related Working Capital (c * d)	Total Costs (sum a + e)
Mar-19	\$11,957	(67.15%)	(\$8,028)	5.50%	(\$442)	\$11,515
Apr-19	\$11,957	(67.15%)	(\$8,028)	5.50%	(\$442)	\$11,515
May-19	\$11,957	(67.15%)	(\$8,028)	5.50%	(\$442)	\$11,515
Jun-19	\$35,715	(74.58%)	(\$26,635)	5.50%	(\$1,465)	\$34,250
Jul-19	\$13,402	(74.58%)	(\$9,995)	5.50%	(\$550)	\$12,852
Aug-19	\$13,402	(74.58%)	(\$9,995)	5.25%	(\$525)	\$12,877
Sep-19	\$45,130	(74.58%)	(\$33,656)	5.15%	(\$1,733)	\$43,397
Oct-19	\$16,927	(74.58%)	(\$12,624)	4.99%	(\$630)	\$16,297
Nov-19	\$16,927	(74.58%)	(\$12,624)	4.75%	(\$600)	\$16,328
Dec-19	\$38,435	(74.58%)	(\$28,663)	4.75%	(\$1,361)	\$37,073
Jan-20	\$25,448	(74.58%)	(\$18,978)	4.75%	(\$901)	\$24,547
Feb-20	<u>\$25,448</u>	(74.58%)	(\$18,978)	4.75%	<u>(\$901)</u>	<u>\$24,547</u>
Total	\$266,705				(\$9,991)	\$256,714

(1) For the months March-May 2019, 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.

For the months June 2019-February 2020, number of days lag equals (272.20). Calculated using revenue lag of 39.90 days less cost lead of 312.10 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 19-049 filed April 5, 2019.

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-19	3,158,332	52.8%	1,667,944	\$0.00143	\$2,385	(\$2,185)	\$4,516	\$4,716
Apr-19	2,768,899	48.1%	1,330,768	\$0.00143	\$1,903	(\$2,385)	\$3,960	\$3,477
May-19	2,970,627	47.6%	1,414,356	\$0.00143	\$2,023	(\$1,903)	\$4,248	\$4,368
Jun-19	2,800,705	52.9%	1,482,614	(\$0.00023)	(\$341)	(\$2,023)	\$1,737	(\$627)
Jul-19	5,688,878	44.2%	2,515,250	(\$0.00023)	(\$579)	\$341	(\$1,308)	(\$1,546)
Aug-19	5,649,659	47.2%	2,669,275	(\$0.00023)	(\$614)	\$579	(\$1,299)	(\$1,335)
Sep-19	4,479,404	58.9%	2,640,592	(\$0.00023)	(\$607)	\$614	(\$1,030)	(\$1,024)
Oct-19	4,640,052	47.3%	2,196,858	(\$0.00023)	(\$505)	\$607	(\$1,067)	(\$965)
Nov-19	4,078,021	56.6%	2,309,463	(\$0.00023)	(\$531)	\$505	(\$938)	(\$964)
Dec-19	4,508,514	57.5%	2,594,125	\$0.00337	\$8,742	\$531	\$8,290	\$17,563
Jan-20	4,440,278	50.6%	2,245,007	\$0.00330	\$7,409	(\$8,742)	\$14,784	\$13,451
Feb-20	<u>4,403,588</u>	47.2%	2,080,548	\$0.00330	<u>\$6,866</u>	<u>(\$7,409)</u>	\$14,532	<u>\$13,989</u>
Total	49,586,957				\$26,150	(\$21,469)		\$51,104

(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-19	25,767,182	13,607,881	52.8%
Apr-19	26,251,027	12,616,574	48.1%
May-19	26,311,636	12,527,328	47.6%
Jun-19	26,101,159	13,817,212	52.9%
Jul-19	31,937,058	14,120,480	44.2%
Aug-19	31,487,105	14,876,605	47.2%
Sep-19	26,550,095	15,651,181	58.9%
Oct-19	28,768,997	13,620,838	47.3%
Nov-19	25,181,926	14,261,014	56.6%
Dec-19	25,883,060	14,892,688	57.5%
Jan-20	27,162,976	13,733,614	50.6%
Feb-20	27,360,368	12,926,860	47.2%

	(a)	<i>Calculation of Working Capital</i>				(f)
	Renewable Energy Credits (1)	(b) Number of Days of Lag / 365 (2)	(c) Working Capital Requirement (a*b)	(d) Prime Rate	(e) Supply Related Working Capital (c * d)	Total Costs (sum a + e)
Jun-20	\$32,437	(44.17%)	(\$14,327)	3.25%	(\$466)	\$31,972
Jul-20	\$35,542	(44.17%)	(\$15,698)	3.25%	(\$510)	\$35,031
Aug-20	\$33,283	(44.17%)	(\$14,700)	3.25%	(\$478)	\$32,805
Sep-20	\$33,625	(44.17%)	(\$14,851)	3.25%	(\$483)	\$33,143
Oct-20	\$28,979	(44.17%)	(\$12,799)	3.25%	(\$416)	\$28,563
Nov-20	<u>\$26,254</u>	(44.17%)	(\$11,596)	3.25%	<u>(\$377)</u>	<u>\$25,877</u>
Total	\$190,121				(\$2,729)	\$187,392

(1) Schedule JMP-4.

(2) Number of days lag equals (161.21). Calculated using revenue lag of 39.31 days less cost lead of 200.52 days. Revenue lag per Schedule DTN-1, Page 4 of 23 and cost lead per Schedule DTN-1, Page 20 of 23, DE 19-049 filed April 3, 2020.

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

Residential Rate D 650 kWh Bill

Rate Components	4/1/2020	6/1/2020	Difference	Current Bill	As Revised Bill	Difference	% Difference to Total Bill
	Current Rate	As Revised					
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03558	\$0.03558	\$0.00000	\$23.13	\$23.13	\$0.00	0.0%
External Delivery Charge	\$0.02502	\$0.02502	\$0.00000	\$16.26	\$16.26	\$0.00	0.0%
Stranded Cost Charge	(\$0.00012)	(\$0.00012)	\$0.00000	(\$0.08)	(\$0.08)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$0.55	\$0.55	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$4.89	\$4.89	\$0.00	0.0%
Default Service Charge	<u>\$0.10330</u>	<u>\$0.06987</u>	<u>(\$0.03343)</u>	<u>\$67.15</u>	<u>\$45.42</u>	<u>(\$21.73)</u>	<u>(17.0%)</u>
Total kWh Charges	\$0.17214	\$0.13871	(\$0.03343)				
Total Bill				\$128.11	\$106.38	(\$21.73)	(17.0%)

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

Rate Components	4/1/2020	6/1/2020	Difference	Current Bill	As Revised Bill	Difference	% Difference to Total Bill
	Current Rate	As Revised					
Customer Charge	\$29.19	\$29.19	\$0.00	\$29.19	\$29.19	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$10.51	\$10.51	\$0.00	\$115.61	\$115.61	\$0.00	0.0%
Stranded Cost Charge	<u>(\$0.02)</u>	<u>(\$0.02)</u>	<u>\$0.00</u>	<u>(\$0.22)</u>	<u>(\$0.22)</u>	<u>\$0.00</u>	<u>0.0%</u>
Total kW Charges	\$10.49	\$10.49	\$0.00	\$115.39	\$115.39	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%
External Delivery Charge	\$0.02502	\$0.02502	\$0.00000	\$70.06	\$70.06	\$0.00	0.0%
Stranded Cost Charge	(\$0.00002)	(\$0.00002)	\$0.00000	(\$0.06)	(\$0.06)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$2.35	\$2.35	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$21.06	\$21.06	\$0.00	0.0%
Default Service Charge	<u>\$0.08987</u>	<u>\$0.05874</u>	<u>(\$0.03113)</u>	<u>\$251.64</u>	<u>\$164.47</u>	<u>(\$87.16)</u>	<u>(17.8%)</u>
Total kWh Charges	\$0.12323	\$0.09210	(\$0.03113)	\$345.04	\$257.88	(\$87.16)	(17.8%)
Total Bill				\$489.62	\$402.46	(\$87.16)	(17.8%)

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

Regular General G2 Quick Recovery Water Heating and Space Heating 1,660 kWh Typical Bill							
	4/1/2020	6/1/2020					%
<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	\$9.73	\$9.73	\$0.00	\$9.73	\$9.73	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03204	\$0.03204	\$0.00000	\$53.19	\$53.19	\$0.00	0.0%
External Delivery Charge	\$0.02502	\$0.02502	\$0.00000	\$41.53	\$41.53	\$0.00	0.0%
Stranded Cost Charge	(\$0.00012)	(\$0.00012)	\$0.00000	(\$0.20)	(\$0.20)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$1.39	\$1.39	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$12.48	\$12.48	\$0.00	0.0%
Default Service Charge	<u>\$0.08987</u>	<u>\$0.05874</u>	<u>(\$0.03113)</u>	<u>\$149.18</u>	<u>\$97.51</u>	<u>(\$51.68)</u>	<u>(19.3%)</u>
Total kWh Charges	\$0.15517	\$0.12404	(\$0.03113)	\$257.58	\$205.91	(\$51.68)	(19.3%)
Total Bill				\$267.31	\$215.64	(\$51.68)	(19.3%)

Regular General G2 kWh Meter 115 kWh Typical Bill							
	4/1/2020	6/1/2020					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$18.38	\$18.38	\$0.00	\$18.38	\$18.38	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00883	\$0.00883	\$0.00000	\$1.02	\$1.02	\$0.00	0.0%
External Delivery Charge	\$0.02502	\$0.02502	\$0.00000	\$2.88	\$2.88	\$0.00	0.0%
Stranded Cost Charge	(\$0.00012)	(\$0.00012)	\$0.00000	(\$0.01)	(\$0.01)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$0.10	\$0.10	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$0.86	\$0.86	\$0.00	0.0%
Default Service Charge	<u>\$0.08987</u>	<u>\$0.05874</u>	<u>(\$0.03113)</u>	<u>\$10.34</u>	<u>\$6.76</u>	<u>(\$3.58)</u>	<u>(10.7%)</u>
Total kWh Charges	\$0.13196	\$0.10083	(\$0.03113)	\$15.18	\$11.60	(\$3.58)	(10.7%)
Total Bill				\$33.56	\$29.98	(\$3.58)	(10.7%)

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Unitol Energy Systems, Inc.
Typical Bill Impacts for Residential Rate Class based on Mean and Median Usage

Residential Rate D 612 kWh Bill - Mean Use*

Rate Components	4/1/2020	6/1/2020	Difference	Current Bill	As Revised Bill	Difference	%
	<u>Current Rate</u>	<u>As Revised</u>					<u>Difference</u>
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03558	\$0.03558	\$0.00000	\$21.77	\$21.77	\$0.00	0.0%
External Delivery Charge	\$0.02502	\$0.02502	\$0.00000	\$15.31	\$15.31	\$0.00	0.0%
Stranded Cost Charge	(\$0.00012)	(\$0.00012)	\$0.00000	(\$0.07)	(\$0.07)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$0.51	\$0.51	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$4.60	\$4.60	\$0.00	0.0%
Default Service Charge	<u>\$0.10330</u>	<u>\$0.06987</u>	<u>(\$0.03343)</u>	<u>\$63.22</u>	<u>\$42.76</u>	<u>(\$20.46)</u>	<u>(16.8%)</u>
Total kWh Charges	\$0.17214	\$0.13871	(\$0.03343)				
Total Bill				\$121.57	\$101.11	(\$20.46)	(16.8%)

Residential Rate D 495 kWh Bill - Median Use*

Rate Components	4/1/2020	6/1/2020	Difference	Current Bill	As Revised Bill	Difference	%
	<u>Current Rate</u>	<u>As Revised</u>					<u>Difference</u>
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03558	\$0.03558	\$0.00000	\$17.61	\$17.61	\$0.00	0.0%
External Delivery Charge	\$0.02502	\$0.02502	\$0.00000	\$12.38	\$12.38	\$0.00	0.0%
Stranded Cost Charge	(\$0.00012)	(\$0.00012)	\$0.00000	(\$0.06)	(\$0.06)	\$0.00	0.0%
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$0.42	\$0.42	\$0.00	0.0%
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	\$3.72	\$3.72	\$0.00	0.0%
Default Service Charge	<u>\$0.10330</u>	<u>\$0.06987</u>	<u>(\$0.03343)</u>	<u>\$51.13</u>	<u>\$34.59</u>	<u>(\$16.55)</u>	<u>(16.3%)</u>
Total kWh Charges	\$0.17214	\$0.13871	(\$0.03343)				
Total Bill				\$101.43	\$84.88	(\$16.55)	(16.3%)

* Based on billing period January through December 2019.

Unitil Energy Systems, Inc.
Average Class Bill Impacts
Due to Proposed Default Service Rate Changes Effective June 1, 2020

(A) <u>Class of Service</u>	(B) <u>Annual Number of Customers (luminaires for Outdoor Lighting)</u>	(C) <u>Annual kWh Sales</u>	(D) <u>Annual kW / kVA Sales</u>	(E) <u>Proposed DSC Change \$</u>	(F) <u>Estimated Annual Revenue \$ Under Present Rates</u>	(G) <u>Estimated Annual Revenue \$ Under Proposed Rates</u>	(H) <u>Proposed Net Change Revenue \$</u>	(I) <u>% Change DSC Revenue</u>
Residential	785,306	497,875,828	n/a	(\$16,643,989)	\$98,442,012	\$81,798,023	(\$16,643,989)	(16.9%)
General Service	131,872	354,161,409	1,348,556	(\$11,025,045)	\$61,678,748	\$50,653,703	(\$11,025,045)	(17.9%)
Outdoor Lighting	110,850	8,241,454	n/a	(\$256,556)	\$2,894,370	\$2,637,814	(\$256,556)	(8.9%)
Total	1,028,028	860,278,690		(\$27,925,590)	\$163,015,130	\$135,089,540	(\$27,925,590)	(17.1%)

(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, 2020 vs. June 1, 2020
Due to Changes in the Default Service Charge
Impact on D Rate Customers

<u>Average kWh</u>	<u>Total Bill Using Rates 4/1/2020</u>	<u>Total Bill Using Rates 6/1/2020</u>	<u>Total Difference</u>	<u>% Total Difference</u>
125	\$37.74	\$33.56	(\$4.18)	(11.1%)
150	\$42.04	\$37.03	(\$5.01)	(11.9%)
200	\$50.65	\$43.96	(\$6.69)	(13.2%)
250	\$59.26	\$50.90	(\$8.36)	(14.1%)
300	\$67.86	\$57.83	(\$10.03)	(14.8%)
350	\$76.47	\$64.77	(\$11.70)	(15.3%)
400	\$85.08	\$71.70	(\$13.37)	(15.7%)
450	\$93.68	\$78.64	(\$15.04)	(16.1%)
500	\$102.29	\$85.58	(\$16.72)	(16.3%)
525	\$106.59	\$89.04	(\$17.55)	(16.5%)
550	\$110.90	\$92.51	(\$18.39)	(16.6%)
575	\$115.20	\$95.98	(\$19.22)	(16.7%)
600	\$119.50	\$99.45	(\$20.06)	(16.8%)
625	\$123.81	\$102.91	(\$20.89)	(16.9%)
650	\$128.11	\$106.38	(\$21.73)	(17.0%)
675	\$132.41	\$109.85	(\$22.57)	(17.0%)
700	\$136.72	\$113.32	(\$23.40)	(17.1%)
725	\$141.02	\$116.78	(\$24.24)	(17.2%)
750	\$145.33	\$120.25	(\$25.07)	(17.3%)
775	\$149.63	\$123.72	(\$25.91)	(17.3%)
825	\$158.24	\$130.66	(\$27.58)	(17.4%)
925	\$175.45	\$144.53	(\$30.92)	(17.6%)
1,000	\$188.36	\$154.93	(\$33.43)	(17.7%)
1,250	\$231.40	\$189.61	(\$41.79)	(18.1%)
1,500	\$274.43	\$224.29	(\$50.15)	(18.3%)
2,000	\$360.50	\$293.64	(\$66.86)	(18.5%)
3,500	\$618.71	\$501.71	(\$117.01)	(18.9%)
5,000	\$876.92	\$709.77	(\$167.15)	(19.1%)

	<u>Rates - Effective April 1, 2020</u>	<u>Rates - Proposed June 1, 2020</u>	<u>Difference</u>
Customer Charge	\$16.22	\$16.22	\$0.00
Distribution Charge:	<u>kWh</u> \$0.03558	<u>kWh</u> \$0.03558	<u>kWh</u> \$0.00000
External Delivery Charge	\$0.02502	\$0.02502	\$0.00000
Stranded Cost Charge	(\$0.00012)	(\$0.00012)	\$0.00000
Storm Recovery Adjustment Factor	\$0.00084	\$0.00084	\$0.00000
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000
Default Service Charge	<u>\$0.10330</u>	<u>\$0.06987</u>	<u>(\$0.03343)</u>
TOTAL	\$0.17214	\$0.13871	(\$0.03343)

Unitil Energy Systems, Inc.
Typical Bill Impacts - April 1, 2020 vs. June 1, 2020
Due to Changes in the Default Service Charge
Impact on G2 Rate Customers

Load Factor	Average Monthly kW	Average Monthly kWh	Total Bill Using Rates 4/1/2020	Total Bill Using Rates 6/1/2020	Total Difference	% Total Difference
20%	5	730	\$171.60	\$148.87	(\$22.72)	(13.2%)
20%	10	1,460	\$314.01	\$268.56	(\$45.45)	(14.5%)
20%	15	2,190	\$456.41	\$388.24	(\$68.17)	(14.9%)
20%	25	3,650	\$741.23	\$627.61	(\$113.62)	(15.3%)
20%	50	7,300	\$1,453.27	\$1,226.02	(\$227.25)	(15.6%)
20%	75	10,950	\$2,165.31	\$1,824.44	(\$340.87)	(15.7%)
20%	100	14,600	\$2,877.35	\$2,422.85	(\$454.50)	(15.8%)
20%	150	21,900	\$4,301.43	\$3,619.68	(\$681.75)	(15.8%)
36%	5	1,314	\$243.56	\$202.66	(\$40.90)	(16.8%)
36%	10	2,628	\$457.94	\$376.13	(\$81.81)	(17.9%)
36%	15	3,942	\$672.31	\$549.60	(\$122.71)	(18.3%)
36%	25	6,570	\$1,101.06	\$896.54	(\$204.52)	(18.6%)
36%	50	13,140	\$2,172.93	\$1,763.88	(\$409.05)	(18.8%)
36%	75	19,710	\$3,244.80	\$2,631.23	(\$613.57)	(18.9%)
36%	100	26,280	\$4,316.67	\$3,498.58	(\$818.10)	(19.0%)
36%	150	39,420	\$6,460.42	\$5,233.27	(\$1,227.14)	(19.0%)
50%	5	1,825	\$306.53	\$249.72	(\$56.81)	(18.5%)
50%	10	3,650	\$583.88	\$470.26	(\$113.62)	(19.5%)
50%	15	5,475	\$861.22	\$690.79	(\$170.44)	(19.8%)
50%	25	9,125	\$1,415.91	\$1,131.85	(\$284.06)	(20.1%)
50%	50	18,250	\$2,802.64	\$2,234.52	(\$568.12)	(20.3%)
50%	75	27,375	\$4,189.36	\$3,337.18	(\$852.18)	(20.3%)
50%	100	36,500	\$5,576.09	\$4,439.84	(\$1,136.25)	(20.4%)
50%	150	54,750	\$8,349.53	\$6,645.17	(\$1,704.37)	(20.4%)
		Rates - Effective	Rates - Proposed	Difference		
		April 1, 2020	June 1, 2020			
Customer Charge		\$29.19	\$29.19	\$0.00		
		All kW	All kW	All kW		
Distribution Charge		\$10.51	\$10.51	\$0.00		
Stranded Cost Charge		(\$0.02)	(\$0.02)	\$0.00		
TOTAL		\$10.49	\$10.49	\$0.00		
		kWh	kWh	kWh		
Distribution Charge		\$0.00000	\$0.00000	\$0.00000		
External Delivery Charge		\$0.02502	\$0.02502	\$0.00000		
Stranded Cost Charge		(\$0.00002)	(\$0.00002)	\$0.00000		
Storm Recovery Adj. Factor		\$0.00084	\$0.00084	\$0.00000		
System Benefits Charge		\$0.00752	\$0.00752	\$0.00000		
Default Service Charge		<u>\$0.08987</u>	<u>\$0.05874</u>	<u>(\$0.03113)</u>		
TOTAL		\$0.12323	\$0.09210	(\$0.03113)		

Unitil Energy Systems, Inc. Typical Bill Impacts - April 1, 2020 vs. June 1, 2020 Due to Changes in the Default Service Charge Impact on G2 kWh Meter Rate Customers																																												
Average Monthly kWh	Total Bill Using Rates 4/1/2020	Total Bill Using Rates 6/1/2020	Total Difference	% Total Difference																																								
15	\$20.36	\$19.89	(\$0.47)	(2.3%)																																								
75	\$28.28	\$25.94	(\$2.33)	(8.3%)																																								
150	\$38.17	\$33.50	(\$4.67)	(12.2%)																																								
250	\$51.37	\$43.59	(\$7.78)	(15.1%)																																								
350	\$64.57	\$53.67	(\$10.90)	(16.9%)																																								
450	\$77.76	\$63.75	(\$14.01)	(18.0%)																																								
550	\$90.96	\$73.84	(\$17.12)	(18.8%)																																								
650	\$104.15	\$83.92	(\$20.23)	(19.4%)																																								
750	\$117.35	\$94.00	(\$23.35)	(19.9%)																																								
900	\$137.14	\$109.13	(\$28.02)	(20.4%)																																								
<table border="1"> <thead> <tr> <th></th> <th style="text-align: center;">Rates - Effective April 1, 2020</th> <th style="text-align: center;">Rates - Proposed June 1, 2020</th> <th style="text-align: center;">Difference</th> </tr> </thead> <tbody> <tr> <td>kWh Meter Customer Charge</td> <td style="text-align: center;">\$18.38</td> <td style="text-align: center;">\$18.38</td> <td style="text-align: center;">\$0.00</td> </tr> <tr> <td></td> <td style="text-align: center;"><u>All kWh</u></td> <td style="text-align: center;"><u>All kWh</u></td> <td style="text-align: center;"><u>All kWh</u></td> </tr> <tr> <td>Distribution Charge</td> <td style="text-align: center;">\$0.00883</td> <td style="text-align: center;">\$0.00883</td> <td style="text-align: center;">\$0.00000</td> </tr> <tr> <td>External Delivery Charge</td> <td style="text-align: center;">\$0.02502</td> <td style="text-align: center;">\$0.02502</td> <td style="text-align: center;">\$0.00000</td> </tr> <tr> <td>Stranded Cost Charge</td> <td style="text-align: center;">(\$0.00012)</td> <td style="text-align: center;">(\$0.00012)</td> <td style="text-align: center;">\$0.00000</td> </tr> <tr> <td>Storm Recovery Adjustment Factor</td> <td style="text-align: center;">\$0.00084</td> <td style="text-align: center;">\$0.00084</td> <td style="text-align: center;">\$0.00000</td> </tr> <tr> <td>System Benefits Charge</td> <td style="text-align: center;">\$0.00752</td> <td style="text-align: center;">\$0.00752</td> <td style="text-align: center;">\$0.00000</td> </tr> <tr> <td>Default Service Charge</td> <td style="text-align: center;"><u>\$0.08987</u></td> <td style="text-align: center;"><u>\$0.05874</u></td> <td style="text-align: center;"><u>(\$0.03113)</u></td> </tr> <tr> <td>TOTAL</td> <td style="text-align: center;">\$0.13196</td> <td style="text-align: center;">\$0.10083</td> <td style="text-align: center;">(\$0.03113)</td> </tr> </tbody> </table>						Rates - Effective April 1, 2020	Rates - Proposed June 1, 2020	Difference	kWh Meter Customer Charge	\$18.38	\$18.38	\$0.00		<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	Distribution Charge	\$0.00883	\$0.00883	\$0.00000	External Delivery Charge	\$0.02502	\$0.02502	\$0.00000	Stranded Cost Charge	(\$0.00012)	(\$0.00012)	\$0.00000	Storm Recovery Adjustment Factor	\$0.00084	\$0.00084	\$0.00000	System Benefits Charge	\$0.00752	\$0.00752	\$0.00000	Default Service Charge	<u>\$0.08987</u>	<u>\$0.05874</u>	<u>(\$0.03113)</u>	TOTAL	\$0.13196	\$0.10083	(\$0.03113)
	Rates - Effective April 1, 2020	Rates - Proposed June 1, 2020	Difference																																									
kWh Meter Customer Charge	\$18.38	\$18.38	\$0.00																																									
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Unitil Energy Systems, Inc.
Typical Bill Impacts - April 1, 2020 vs. June 1, 2020
Due to Changes in the Default Service Charge
Impact on G2 QRWH and SH Rate Customers

Average kWh	Total Bill Using Rates 4/1/2020	Total Bill Using Rates 6/1/2020	Total Difference	% Total Difference
100	\$25.25	\$22.13	(\$3.11)	(12.3%)
200	\$40.76	\$34.54	(\$6.23)	(15.3%)
300	\$56.28	\$46.94	(\$9.34)	(16.6%)
400	\$71.80	\$59.35	(\$12.45)	(17.3%)
500	\$87.32	\$71.75	(\$15.57)	(17.8%)
750	\$126.11	\$102.76	(\$23.35)	(18.5%)
1,000	\$164.90	\$133.77	(\$31.13)	(18.9%)
1,500	\$242.49	\$195.79	(\$46.70)	(19.3%)
2,000	\$320.07	\$257.81	(\$62.26)	(19.5%)
2,500	\$397.66	\$319.83	(\$77.83)	(19.6%)

	Rates - Effective April 1, 2020	Rates - Proposed June 1, 2020	Difference
Customer Charge	\$9.73	\$9.73	\$0.00
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.03204	\$0.03204	\$0.00000
External Delivery Charge	\$0.02502	\$0.02502	\$0.00000
Stranded Cost Charge	(\$0.00012)	(\$0.00012)	\$0.00000
Storm Recovery Adjustment Factor	\$0.00084	\$0.00084	\$0.00000
System Benefits Charge	\$0.00752	\$0.00752	\$0.00000
Default Service Charge	<u>\$0.08987</u>	<u>\$0.05874</u>	<u>(\$0.03113)</u>
TOTAL	\$0.15517	\$0.12404	(\$0.03113)

Unitil Energy Systems, Inc. Typical Bill Impacts - April 1, 2020 vs. June 1, 2020 Due to Changes in the Default Service Charge Impact on OL Rate Customers *								
	Nominal Watts	Lumens	Type	Average Monthly kWh	Total Bill Using Rates 4/1/2020	Total Bill Using Rates 6/1/2020	Total Difference	% Total Difference
<u>Mercury Vapor:</u>								
1	100	3,500	ST	43	\$18.57	\$17.24	(\$1.34)	(7.2%)
2	175	7,000	ST	71	\$24.49	\$22.28	(\$2.21)	(9.0%)
3	250	11,000	ST	100	\$30.16	\$27.05	(\$3.11)	(10.3%)
4	400	20,000	ST	157	\$40.58	\$35.69	(\$4.89)	(12.0%)
5	1,000	60,000	ST	372	\$87.99	\$76.41	(\$11.58)	(13.2%)
6	250	11,000	FL	100	\$31.33	\$28.22	(\$3.11)	(9.9%)
7	400	20,000	FL	157	\$42.08	\$37.19	(\$4.89)	(11.6%)
8	1,000	60,000	FL	380	\$84.49	\$72.66	(\$11.83)	(14.0%)
9	100	3,500	PB	48	\$19.32	\$17.83	(\$1.49)	(7.7%)
10	175	7,000	PB	71	\$23.61	\$21.40	(\$2.21)	(9.4%)
<u>High Pressure Sodium:</u>								
11	50	4,000	ST	23	\$16.35	\$15.64	(\$0.72)	(4.4%)
12	100	9,500	ST	48	\$21.13	\$19.64	(\$1.49)	(7.1%)
13	150	16,000	ST	65	\$23.28	\$21.26	(\$2.02)	(8.7%)
14	250	30,000	ST	102	\$31.70	\$28.52	(\$3.18)	(10.0%)
15	400	50,000	ST	161	\$43.95	\$38.94	(\$5.01)	(11.4%)
16	1,000	140,000	ST	380	\$88.45	\$76.62	(\$11.83)	(13.4%)
17	150	16,000	FL	65	\$25.61	\$23.59	(\$2.02)	(7.9%)
18	250	30,000	FL	102	\$33.32	\$30.14	(\$3.18)	(9.5%)
19	400	50,000	FL	161	\$43.40	\$38.39	(\$5.01)	(11.5%)
20	1,000	140,000	FL	380	\$88.82	\$76.99	(\$11.83)	(13.3%)
21	50	4,000	PB	23	\$15.34	\$14.63	(\$0.72)	(4.7%)
22	100	9,500	PB	48	\$19.95	\$18.46	(\$1.49)	(7.5%)
<u>Metal Halide:</u>								
23	175	8,800	ST	74	\$29.02	\$26.72	(\$2.30)	(7.9%)
24	250	13,500	ST	102	\$34.21	\$31.03	(\$3.18)	(9.3%)
25	400	23,500	ST	158	\$41.90	\$36.99	(\$4.92)	(11.7%)
26	175	8,800	FL	74	\$32.11	\$29.81	(\$2.30)	(7.2%)
27	250	13,500	FL	102	\$37.39	\$34.21	(\$3.18)	(8.5%)
28	400	23,500	FL	158	\$44.33	\$39.42	(\$4.92)	(11.1%)
29	1,000	86,000	FL	374	\$78.27	\$66.63	(\$11.64)	(14.9%)
30	175	8,800	PB	74	\$27.74	\$25.44	(\$2.30)	(8.3%)
31	250	13,500	PB	102	\$32.37	\$29.19	(\$3.18)	(9.8%)
32	400	23,500	PB	158	\$40.62	\$35.71	(\$4.92)	(12.1%)
<u>Light Emitting Diode:</u>								
33	42	3,600	AL	15	\$15.01	\$14.54	(\$0.47)	(3.1%)
34	57	5,200	AL	20	\$15.67	\$15.05	(\$0.62)	(4.0%)
35	25	3,000	CH	9	\$14.22	\$13.94	(\$0.28)	(2.0%)
36	88	8,300	CH	30	\$16.99	\$16.06	(\$0.93)	(5.5%)
37	108	11,500	CH	37	\$17.92	\$16.76	(\$1.15)	(6.4%)
38	193	21,000	CH	67	\$21.87	\$19.78	(\$2.09)	(9.5%)
39	123	12,180	FL	43	\$18.70	\$17.37	(\$1.34)	(7.2%)
40	194	25,700	FL	67	\$21.87	\$19.78	(\$2.09)	(9.5%)
41	297	38,100	FL	103	\$26.61	\$23.41	(\$3.21)	(12.0%)
Luminaire Charges For Year Round Service:								
Rates - Effective April 1, 2020								
			Mercury Vapor Rate/Mo.	Sodium Vapor Rate/Mo.	Metal Halide Rate/Mo.	LED Rate/Mo.		
Customer Charge	\$0.00		1 \$13.28	11 \$13.52	23 \$19.91	33 \$13.16		
			2 \$15.75	12 \$15.22	24 \$21.65	34 \$13.21		
	<u>All kWh</u>		3 \$17.85	13 \$15.28	25 \$22.45	35 \$13.11		
Distribution Charge	\$0.00000		4 \$21.25	14 \$19.14	26 \$23.00	36 \$13.30		
External Delivery Charge	\$0.02502		5 \$42.19	15 \$24.13	27 \$24.83	37 \$13.36		
Stranded Cost Charge	(\$0.00012)		6 \$19.02	16 \$41.66	28 \$24.88	38 \$13.62		
Storm Recovery Adj. Factor	\$0.00084		7 \$22.75	17 \$17.61	29 \$32.22	39 \$13.41		
System Benefits Charge	\$0.00752		8 \$37.70	18 \$20.76	30 \$18.63	40 \$13.62		
Default Service Charge	<u>\$0.08987</u>		9 \$13.41	19 \$23.58	31 \$19.81	41 \$13.93		
TOTAL	\$0.12313		10 \$14.87	20 \$42.03	32 \$21.17			
				21 \$12.51				
				22 \$14.04				
Rates - Proposed June 1, 2020								
			Mercury Vapor Rate/Mo.	Sodium Vapor Rate/Mo.	Metal Halide Rate/Mo.	LED Rate/Mo.		
Customer Charge	\$0.00		1 \$13.28	11 \$13.52	23 \$19.91	33 \$13.16		
			2 \$15.75	12 \$15.22	24 \$21.65	34 \$13.21		
	<u>All kWh</u>		3 \$17.85	13 \$15.28	25 \$22.45	35 \$13.11		
Distribution Charge	\$0.00000		4 \$21.25	14 \$19.14	26 \$23.00	36 \$13.30		
External Delivery Charge	\$0.02502		5 \$42.19	15 \$24.13	27 \$24.83	37 \$13.36		
Stranded Cost Charge	(\$0.00012)		6 \$19.02	16 \$41.66	28 \$24.88	38 \$13.62		
Storm Recovery Adj. Factor	\$0.00084		7 \$22.75	17 \$17.61	29 \$32.22	39 \$13.41		
System Benefits Charge	\$0.00752		8 \$37.70	18 \$20.76	30 \$18.63	40 \$13.62		
Default Service Charge	<u>\$0.05874</u>		9 \$13.41	19 \$23.58	31 \$19.81	41 \$13.93		
TOTAL	\$0.09200		10 \$14.87	20 \$42.03	32 \$21.17			
				21 \$12.51				
				22 \$14.04				
Difference								
			Mercury Vapor Rate/Mo.	Sodium Vapor Rate/Mo.	Metal Halide Rate/Mo.	LED Rate/Mo.		
Customer Charge	\$0.00		1 \$0.00	11 \$0.00	23 \$0.00	33 \$0.00		
			2 \$0.00	12 \$0.00	24 \$0.00	34 \$0.00		
	<u>All kWh</u>		3 \$0.00	13 \$0.00	25 \$0.00	35 \$0.00		
Distribution Charge	\$0.00000		4 \$0.00	14 \$0.00	26 \$0.00	36 \$0.00		
External Delivery Charge	\$0.00000		5 \$0.00	15 \$0.00	27 \$0.00	37 \$0.00		
Stranded Cost Charge	\$0.00000		6 \$0.00	16 \$0.00	28 \$0.00	38 \$0.00		
Storm Recovery Adj. Factor	\$0.00000		7 \$0.00	17 \$0.00	29 \$0.00	39 \$0.00		
System Benefits Charge	\$0.00000		8 \$0.00	18 \$0.00	30 \$0.00	40 \$0.00		
Default Service Charge	<u>(\$0.03113)</u>		9 \$0.00	19 \$0.00	31 \$0.00	41 \$0.00		
TOTAL	(\$0.03113)		10 \$0.00	20 \$0.00	32 \$0.00			
				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	6/1/2019	6/1/2020		Current Bill	As Revised Bill	Difference	%
	Prior Rate	As Revised	Difference				Difference to Total Bill
Customer Charge	\$16.22	\$16.22	\$0.00	\$16.22	\$16.22	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03558	\$0.03558	\$0.00000	\$23.13	\$23.13	\$0.00	0.0%
External Delivery Charge	\$0.02389	\$0.02502	\$0.00113	\$15.53	\$16.26	\$0.73	0.7%
Stranded Cost Charge	(\$0.00101)	(\$0.00012)	\$0.00089	(\$0.66)	(\$0.08)	\$0.58	0.5%
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$0.55	\$0.55	\$0.00	0.0%
System Benefits Charge	\$0.00576	\$0.00752	\$0.00176	\$3.74	\$4.89	\$1.14	1.1%
Default Service Charge	<u>\$0.07714</u>	<u>\$0.06987</u>	<u>(\$0.00727)</u>	<u>\$50.14</u>	<u>\$45.42</u>	<u>(\$4.73)</u>	<u>(4.3%)</u>
Total kWh Charges	\$0.14220	\$0.13871	(\$0.00349)				
Total Bill				\$108.65	\$106.38	(\$2.27)	(2.1%)

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

Rate Components	6/1/2019	6/1/2020		Current Bill	As Revised Bill	Difference	%
	Prior Rate	As Revised	Difference				Difference to Total Bill
Customer Charge	\$29.19	\$29.19	\$0.00	\$29.19	\$29.19	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$10.51	\$10.51	\$0.00	\$115.61	\$115.61	\$0.00	0.0%
Stranded Cost Charge	<u>(\$0.21)</u>	<u>(\$0.02)</u>	<u>\$0.19</u>	<u>(\$2.31)</u>	<u>(\$0.22)</u>	<u>\$2.09</u>	<u>0.5%</u>
Total kW Charges	\$10.30	\$10.49	\$0.19	\$113.30	\$115.39	\$2.09	0.5%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%
External Delivery Charge	\$0.02389	\$0.02502	\$0.00113	\$66.89	\$70.06	\$3.16	0.8%
Stranded Cost Charge	(\$0.00021)	(\$0.00002)	\$0.00019	(\$0.59)	(\$0.06)	\$0.53	0.1%
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$2.35	\$2.35	\$0.00	0.0%
System Benefits Charge	\$0.00576	\$0.00752	\$0.00176	\$16.13	\$21.06	\$4.93	1.2%
Default Service Charge	<u>\$0.06872</u>	<u>\$0.05874</u>	<u>(\$0.00998)</u>	<u>\$192.42</u>	<u>\$164.47</u>	<u>(\$27.94)</u>	<u>(6.7%)</u>
Total kWh Charges	\$0.09900	\$0.09210	(\$0.00690)	\$277.20	\$257.88	(\$19.32)	(4.6%)
Total Bill				\$419.69	\$402.46	(\$17.23)	(4.1%)

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

Regular General G2 Quick Recovery Water Heating and Space Heating 1,660 kWh Typical Bill							
	6/1/2019	6/1/2020					%
<u>Rate Components</u>	<u>Prior 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	\$9.73	\$9.73	\$0.00	\$9.73	\$9.73	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03204	\$0.03204	\$0.00000	\$53.19	\$53.19	\$0.00	0.0%
External Delivery Charge	\$0.02389	\$0.02502	\$0.00113	\$39.66	\$41.53	\$1.88	0.8%
Stranded Cost Charge	(\$0.00101)	(\$0.00012)	\$0.00089	(\$1.68)	(\$0.20)	\$1.48	0.7%
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$1.39	\$1.39	\$0.00	0.0%
System Benefits Charge	\$0.00576	\$0.00752	\$0.00176	\$9.56	\$12.48	\$2.92	1.3%
Default Service Charge	<u>\$0.06872</u>	<u>\$0.05874</u>	<u>(\$0.00998)</u>	<u>\$114.08</u>	<u>\$97.51</u>	<u>(\$16.57)</u>	<u>(7.3%)</u>
Total kWh Charges	\$0.13024	\$0.12404	(\$0.00620)	\$216.20	\$205.91	(\$10.29)	(4.6%)
Total Bill				\$225.93	\$215.64	(\$10.29)	(4.6%)

Regular General G2 kWh Meter 115 kWh Typical Bill							
	6/1/2019	6/1/2020					%
<u>Rate Components</u>	<u>Prior Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill</u>	<u>As Revised Bill</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$18.38	\$18.38	\$0.00	\$18.38	\$18.38	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00883	\$0.00883	\$0.00000	\$1.02	\$1.02	\$0.00	0.0%
External Delivery Charge	\$0.02389	\$0.02502	\$0.00113	\$2.75	\$2.88	\$0.13	0.4%
Stranded Cost Charge	(\$0.00101)	(\$0.00012)	\$0.00089	(\$0.12)	(\$0.01)	\$0.10	0.3%
Storm Recovery Adj.	\$0.00084	\$0.00084	\$0.00000	\$0.10	\$0.10	\$0.00	0.0%
System Benefits Charge	\$0.00576	\$0.00752	\$0.00176	\$0.66	\$0.86	\$0.20	0.7%
Default Service Charge	<u>\$0.06872</u>	<u>\$0.05874</u>	<u>(\$0.00998)</u>	<u>\$7.90</u>	<u>\$6.76</u>	<u>(\$1.15)</u>	<u>(3.7%)</u>
Total kWh Charges	\$0.10703	\$0.10083	(\$0.00620)	\$12.31	\$11.60	(\$0.71)	(2.3%)
Total Bill				\$30.69	\$29.98	(\$0.71)	(2.3%)

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