



ORIGINAL	
N.H.P.U.C. Case No.	DE 10-028
Exhibit No.	18
Witness	Panel
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June 11, 2010

**BY OVERNIGHT MAIL**

Debra A. Howland  
Executive Director and Secretary  
New Hampshire Public Utilities Commission  
21 S. Fruit St, Suite 10  
Concord, N.H. 03301-2429

**Re: PROPOSED DEFAULT SERVICE TARIFF  
REVISED**

**Docket No. DE 10-028**

Dear Secretary Howland:

On behalf of Unitil Energy Systems, Inc. ("UES"), enclosed please find an original and six (6) copies of revisions to UES' *PETITION FOR APPROVAL OF DEFAULT SERVICE SOLICITATION AND PROPOSED DEFAULT SERVICE TARIFF*, filed with the Commission via hand-delivery on June 11, 2010.

In subsequent review of the documents filed, UES discovered an error in the calculation of the RPS Compliance Cost Estimates found on Schedule RSF-4. The RPS costs shown on that schedule are used in the calculation of the Renewable Portfolio Standard Charge.

Provided for your consideration are testimony, schedules, and tariff in support of this revision:

- Calculation of the Default Service Charge – Fifteenth Revised Page 75
- Schedule RSF-4: RPS Compliance Cost Estimates
- Exhibit LSM-1: Testimony of Linda S. McNamara
- Schedule LSM-1: Redline Default Service Tariffs
- Schedule LSM-3: G1 Class Retail Rate Calculation – Renewable Portfolio Standard Charge
- Schedule LSM-4: Bill Impacts

An electronic copy of this filing is being provided to the Commission, Commission Staff and the Office of Consumer Advocate ("OCA") as required by N.H. Code Admin. Pro. Puc 203.03.

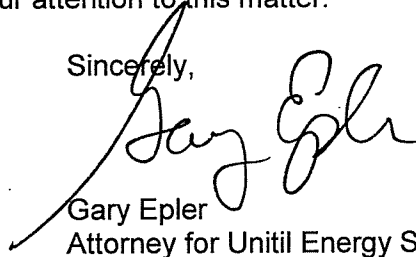
Gary M. Epler  
Chief Regulatory Attorney  
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Email: epler@unitil.com

Debra A. Howland  
Executive Director and Secretary  
June 11, 2010  
Page 2 of 2

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Gary Epler". The signature is written in a cursive style with a long, sweeping underline that extends to the left.

Gary Epler  
Attorney for Unitil Energy Systems, Inc.

Enclosure

cc: Meredith Hatfield, Consumer Advocate (with Confidential material)

**CALCULATION OF THE DEFAULT SERVICE CHARGE**

<b>G1 Class Default Service:</b>	<b><u>Aug-10</u></b>	<b><u>Sep-10</u></b>	<b><u>Oct-10</u></b>	<b><u>Total</u></b>
<i><b>Power Supply Charge</b></i>				
1 Reconciliation	(\$2,944)	(\$2,837)	(\$2,723)	(\$8,504)
2 Total Costs	<u>\$817,627</u>	<u>\$668,912</u>	<u>\$638,455</u>	<u>\$2,124,994</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$814,683	\$666,075	\$635,732	\$2,116,490
4 kWh Purchases	<u>11,801,216</u>	<u>11,375,729</u>	<u>10,917,662</u>	34,094,607
5 Total, Before Losses (L.3 / L.4)	\$0.06903	\$0.05855	\$0.05823	
6 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
7 Total Retail Rate - Variable Power Supply Charge (L.5 * (1+L.6))	\$0.07220	\$0.06124	\$0.06090	
<i><b>Renewable Portfolio Standard (RPS) Charge</b></i>				
8 Reconciliation	\$4,488	\$4,327	\$4,152	\$12,967
9 Total Costs	<u>\$20,265</u>	<u>\$19,534</u>	<u>\$18,748</u>	<u>\$58,547</u>
10 Reconciliation plus Total Costs (L.8 + L.9)	\$24,754	\$23,861	\$22,900	\$71,514
11 kWh Purchases	<u>11,801,216</u>	<u>11,375,729</u>	<u>10,917,662</u>	34,094,607
12 Total, Before Losses (L.10 / L.11)	\$0.00210	\$0.00210	\$0.00210	
13 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
14 Total Retail Rate - Variable RPS Charge (L.12 * (1+L.13))	\$0.00219	\$0.00219	\$0.00219	
15 Total Retail Rate - Variable Default Service Charge (L.7 + L.14)	\$0.07439	\$0.06343	\$0.06309	

Authorized by NHPUC Order No. in Case No. DE 10-028, dated

UES Default Service RFP Issued May 11, 2010  
 For Loads to be Served beginning August 1, 2010  
 RPS Compliance Cost Estimates - G1 Customers

## RPS Obligation

## Price Assumptions

## G1 Customer Costs

Year	Month	Class I	Class II	Class III	Class IV	Class I	Class II	Class III	Class IV	G1 Retail Sales (MWH)	Class I	Class II	Class III	Class IV	RPS Cost	Cost \$/MWH
2009	Nov-09	0.5%	0.00%	4.5%	1.0%	\$ 50.00		\$ 26.00	\$ 27.00	5,424	\$ 1,356	\$ -	\$ 6,346	\$ 1,464	\$ 9,167	\$ 1.69
2009	Dec-09	0.5%	0.00%	4.5%	1.0%	\$ 50.00		\$ 26.00	\$ 27.00	5,148	\$ 1,287	\$ -	\$ 6,023	\$ 1,390	\$ 8,700	\$ 1.69
2010	Jan-10	1.0%	0.04%	5.5%	1.0%	\$ 55.00	\$ 80.00	\$ 25.00	\$ 25.00	10,095	\$ 5,552	\$ 323	\$ 13,881	\$ 2,524	\$ 22,280	\$ 2.21
2010	Feb-10	1.0%	0.04%	5.5%	1.0%	\$ 40.00	\$ 80.00	\$ 27.00	\$ 25.00	9,505	\$ 3,802	\$ 304	\$ 14,115	\$ 2,376	\$ 20,597	\$ 2.17
2010	Mar-10	1.0%	0.04%	5.5%	1.0%	\$ 40.00	\$ 80.00	\$ 27.00	\$ 25.00	9,593	\$ 3,837	\$ 307	\$ 14,246	\$ 2,398	\$ 20,788	\$ 2.17
2010	Apr-10	1.0%	0.04%	5.5%	1.0%	\$ 40.00	\$ 80.00	\$ 27.00	\$ 25.00	9,606	\$ 3,842	\$ 307	\$ 14,265	\$ 2,402	\$ 20,816	\$ 2.17
2010	May-10	1.0%	0.04%	5.5%	1.0%	\$ 29.00	\$ 55.00	\$ 27.00	\$ 26.00	10,847	\$ 3,146	\$ 239	\$ 16,108	\$ 2,820	\$ 22,312	\$ 2.06
2010	Jun-10	1.0%	0.04%	5.5%	1.0%	\$ 29.00	\$ 55.00	\$ 27.00	\$ 26.00	9,747	\$ 2,827	\$ 214	\$ 14,474	\$ 2,534	\$ 20,050	\$ 2.06
2010	Jul-10	1.0%	0.04%	5.5%	1.0%	\$ 29.00	\$ 55.00	\$ 27.00	\$ 26.00	12,180	\$ 3,532	\$ 268	\$ 18,087	\$ 3,167	\$ 25,054	\$ 2.06
2010	Aug-10	1.0%	0.04%	5.5%	1.0%	\$ 20.00	\$ 50.00	\$ 25.00	\$ 25.00	11,283	\$ 2,257	\$ 226	\$ 15,514	\$ 2,821	\$ 20,817	\$ 1.85
2010	Sep-10	1.0%	0.04%	5.5%	1.0%	\$ 20.00	\$ 50.00	\$ 25.00	\$ 25.00	10,876	\$ 2,175	\$ 218	\$ 14,955	\$ 2,719	\$ 20,066	\$ 1.85
2010	Oct-10	1.0%	0.04%	5.5%	1.0%	\$ 20.00	\$ 50.00	\$ 25.00	\$ 25.00	10,438	\$ 2,088	\$ 209	\$ 14,352	\$ 2,610	\$ 19,258	\$ 1.85

**UNITIL ENERGY SYSTEMS, INC.**

**DIRECT TESTIMONY OF  
LINDA S. MCNAMARA**

**New Hampshire Public Utilities Commission**

**Docket No. DE 10-028**

**June 11, 2010**

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## LIST OF SCHEDULES

Schedule LSM-1: Redline Default Service Tariff

Schedule LSM-2: G1 Class Retail Rate Calculation – Power Supply Charge

Schedule LSM-3: G1 Class Retail Rate Calculation – Renewable Portfolio Standard  
Charge

Schedule LSM-4: Bill Impacts

1 **I. INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. My name is Linda S. McNamara. My business address is 6 Liberty Lane West,  
4 Hampton, New Hampshire 03842.

5

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

7 A. I am a Senior Regulatory Analyst I at Unitil Service Corp. ("USC"), which  
8 provides centralized management and administrative services to all Unitil  
9 Corporation's affiliates including Unitil Energy Systems, Inc. ("UES").

10

11 **Q. Please describe your business and educational background.**

12 A. In 1994 I graduated *cum laude* from the University of New Hampshire with a  
13 Bachelor of Science Degree in Mathematics. Since joining USC in June 1994, I  
14 have been responsible for the preparation of various regulatory filings, including  
15 changes to the default service charges, price analysis, and tariff changes.

16

17 **Q. Have you previously testified before the New Hampshire Public Utilities  
18 Commission ("Commission")?**

19 A. Yes.

20

21 **II. PURPOSE OF TESTIMONY**

22 **Q. What is the purpose of your testimony in this proceeding?**

1 A. The purpose of my testimony is to present and explain the proposed changes to  
2 UES' G1 Large General Service Class Default Service Charge ("DSC") effective  
3 August 1, 2010, as reflected in the redline tariff provided as Schedule LSM-1.  
4

5 **III. RETAIL RATE CALCULATIONS**

6 **Q. What is the proposed G1 Class DSC?**

7 A. Schedule LSM-1, Page 1, shows the proposed G1 Variable DSC of \$0.07439 per  
8 kWh in August 2010, \$0.06343 per kWh in September 2010, and \$0.06309 per  
9 kWh in October 2010. There is no fixed option DSC for the G1 class.  
10

11 The proposed DSC are comprised of two components, as shown on Schedule  
12 LSM-1, Page 1: A Power Supply Charge and a Renewable Portfolio Standard  
13 ("RPS") Charge.  
14

15 **Q. What is the proposed Power Supply Charge and RPS Charge?**

16 A. Schedule LSM-1, Page 1, shows the proposed G1 Variable Power Supply Charges  
17 of \$0.07220 per kWh in August 2010, \$0.06124 per kWh in September 2010, and  
18 \$0.06090 per kWh in October 2010.  
19

20 Also shown on Schedule LSM-1, Page 1, is the proposed G1 Variable RPS  
21 Charge of \$0.00219 per kWh in August, September, and October 2010. As stated



1 above, the total proposed default service charges are \$0.07439, \$0.06343, and  
2 \$0.06309 per kWh in August, September, and October 2010, respectively, which  
3 are the sum of the Power Supply and the RPS Charges for each month.  
4

5 **Q. How do the G1 DSC compare to the current rate?**

6 A. The current DSC, based on a simple three-month average, is \$0.07066 per kWh.  
7 The proposed rate, based on a simple three-month average, is \$0.06697 per kWh.  
8 This is a decrease of \$0.00369 per kWh, on average, from the current rate. The  
9 decrease reflects current market prices.  
10

11 **Q. Please describe the calculation of the G1 class DSC.**

12 A. The rate calculations for the Variable Power Supply Charges are provided on  
13 Schedule LSM-2, Page 1. The rate calculations for the Variable RPS Charges are  
14 provided on Schedule LSM-3, Page 1. Both charges are calculated in the same  
15 manner.  
16

17 The Variable Charge is calculated by dividing the costs for each month, including  
18 a partial reconciliation of costs and revenues through January 31, 2010<sup>1</sup>, by the

---

<sup>1</sup> In its March 12, 2010 filing, UES provided the G1 Class reconciliation balance as of  
January 31, 2010, as adjusted, for both the Power Supply Charge and the RPS Charge. UES  
apportioned the Power Supply Charge balance of (\$32,250) over the twelve month period May

1 estimated G1 kWh purchases for the corresponding month. An estimated loss  
2 factor of 4.591% is then added to arrive at the proposed retail Variable Charges.  
3

4 **Q. Have you provided support for the total forecast costs shown on Page 1,**  
5 **line 2 of Schedule LSM-2?**

6 A. The details of forecasted costs included in the Power Supply Charge for the  
7 period August through October 2010 are provided on Schedule LSM-2, Page  
8 2. Line items for the various costs included in default service are shown and  
9 include: Total G1 Class DS Supplier Charges, GIS Support Payments, Supply  
10 Related Working Capital, Provision for Uncollected Accounts, Internal  
11 Company Administrative Costs, Legal Charges, and Consulting Outside  
12 Service Charges.  
13

---

2010 through April 2011, based on kWh, as follows: (\$8,550) in May-July 2010, (\$8,504) in August-October 2010, (\$7,612) in November 2010-January 2011, and (\$7,583) in February-April 2011. As shown on Schedule LSM-2, Page 1, the Power Supply Charge reconciliation amount used in this filing is (\$8,504). UES apportioned the RPS Charge balance of \$49,175 over the twelve month period May 2010 through April 2011, based on kWh, as follows: \$13,038 in May-July 2010, \$12,967 in August-October 2010, \$11,608 in November 2010-January 2011, and \$11,563 in February-April 2011. As shown on Schedule LSM-3, Page 1, the RPS Charge reconciliation amount used in this filing is \$12,967.

1 **Q. Have you provided support for the total forecast costs shown on Page 1,**  
2 **line 2 of Schedule LSM-3?**

3 A. The details of forecasted costs included in the RPS Charge for the period  
4 August through October 2010 are provided on Schedule LSM-3, Page 2.  
5 Costs include Renewable Energy Credits (“RECs”) and the associated  
6 Working Capital.

7  
8 **Q. How is working capital calculated?**

9 A. Working capital included in the Power Supply Charge equals the sum of  
10 working capital for Total G1 Class DS Supplier Charges plus GIS Support  
11 Payments, as shown on Schedule LSM-2, Page 2. It is calculated by  
12 multiplying the product of Total G1 Class DS Supplier Charges plus GIS  
13 Support Payments and the number of days lag divided by 365 days (i.e. the  
14 working capital requirement) by the monthly prime rate.

15  
16 The calculation of working capital for RECs is included in the RPS Charge  
17 and is shown on Schedule LSM-3, Page 2. It is calculated by multiplying the  
18 product of RECs and the number of days lead divided by 365 days (i.e. the  
19 working capital requirement) by the monthly prime rate.

20

1 The calculation of working capital included in the Power Supply Charge and  
2 the RPS Charge both rely on the results of the 2009 Default Service and  
3 Renewable Energy Credits Lead Lag Study. The G1 class Power Supply  
4 Charge working capital calculation uses 13.72 days and the G1 class RPS  
5 Charge working capital calculation uses (297.66) days.

6  
7 **IV. BILL IMPACTS**

8 **Q. Have you included any bill impacts associated with the proposed rate**  
9 **changes?**

10 **A.** Schedule LSM-4 provides typical bill impacts as a result of changes to the G1  
11 Class DSC. Impacts presented on Schedule LSM-4 isolate the impact on typical  
12 bills due to the proposed change in the DSC. Excluded from these comparisons  
13 are the proposed temporary rates filed in DE 10-055 for effect July 1, as well as  
14 the annual change to UES' Stranded Cost Charge and External Delivery Charge  
15 which UES expects to file on June 17 for effect August 1.

16  
17 Page 1 provides a table comparing existing rates to the proposed rates for the G1  
18 class, as well as the impact on a G1 class typical bill. Page 2 of Schedule LSM-4  
19 provides the typical bill impacts for the G1 class for a range of usage levels,  
20 comparing proposed rates to current rates. As shown, G1 class customers who do  
21 not choose a competitive supplier will see decreases of approximately 3.4 percent

1 depending upon usage. These impact analyses are based upon the simple three-  
2 month average DSC. Page 3 of Schedule LSM-4 is a comparison of the proposed  
3 rates to rates in effect during the same period last year. Similar to Page 2, it  
4 provides the typical bill impacts for the G1 class for a range of usage levels and  
5 the DSC used is based upon the simple three-month average. As shown, G1 class  
6 customers who do not choose a competitive supplier will see decreases ranging  
7 from 3.8 to 4.9 percent, depending on usage, compared to last year. This decrease  
8 is primarily due to a change in the reconciliation balance.

9

10

11 **V. CONCLUSION**

12 **Q. Does that conclude your testimony?**

13 **A.** Yes, it does.

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

## CALCULATION OF THE DEFAULT SERVICE CHARGE

(R)

G1 Class Default Service:	<u>May-10</u>	<u>Jun-10</u>	<u>Jul-10</u>	<u>Total</u>	<u>Aug-10</u>	<u>Sep-10</u>	<u>Oct-10</u>	<u>Total</u>
<i>Power Supply Charge</i>					As shown on Schedule LSM-2, Page 1			
1 Reconciliation	(\$2,830)	(\$2,543)	(\$3,178)	(\$8,550)	(\$2,944)	(\$2,837)	(\$2,723)	(\$8,504)
2 Total Costs	<u>\$752,196</u>	<u>\$652,785</u>	<u>\$843,245</u>	<u>\$2,248,225</u>	<u>\$817,627</u>	<u>\$668,912</u>	<u>\$638,455</u>	<u>\$2,124,994</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$749,366	\$650,242	\$840,067	\$2,239,675	\$814,683	\$666,075	\$635,732	\$2,116,490
4 kWh Purchases	<u>11,344,763</u>	<u>10,194,853</u>	<u>12,739,542</u>	34,279,157	<u>11,801,216</u>	<u>11,375,729</u>	<u>10,917,662</u>	34,094,607
5 Total, Before Losses (L.3 / L.4)	\$0.06605	\$0.06378	\$0.06594		\$0.06903	\$0.05855	\$0.05823	
6 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>		<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
7 Total Retail Rate - Variable Power Supply Charge (L.5 * (1+L.6))	\$0.06909	\$0.06671	\$0.06897		\$0.07220	\$0.06124	\$0.06090	
<i>Renewable Portfolio Standard (RPS) Charge</i>					As shown on Schedule LSM-3, Page 1			
8 Reconciliation	\$4,315	\$3,877	\$4,845	\$13,038	\$4,488	\$4,327	\$4,152	\$12,967
9 Total Costs	<u>\$21,720</u>	<u>\$19,519</u>	<u>\$24,391</u>	<u>\$65,630</u>	<u>\$20,265</u>	<u>\$19,534</u>	<u>\$18,748</u>	<u>\$58,547</u>
10 Reconciliation plus Total Costs (L.8 + L.9)	\$26,035	\$23,396	\$29,236	\$78,668	\$24,754	\$23,861	\$22,900	\$71,514
11 kWh Purchases	<u>11,344,763</u>	<u>10,194,853</u>	<u>12,739,542</u>	34,279,157	<u>11,801,216</u>	<u>11,375,729</u>	<u>10,917,662</u>	34,094,607
12 Total, Before Losses (L.10 / L.11)	\$0.00229	\$0.00229	\$0.00229		\$0.00210	\$0.00210	\$0.00210	
13 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>	
14 Total Retail Rate - Variable RPS Charge (L.12 * (1+L.13))	\$0.00240	\$0.00240	\$0.00240		\$0.00219	\$0.00219	\$0.00219	
15 Total Retail Rate - Variable Default Service Charge (L.7 + L.14)	\$0.07149	\$0.06911	\$0.07137		\$0.07439	\$0.06343	\$0.06309	

Authorized by NHPUC Order No. 25-082 in Case No. DE 10-028, dated March 19, 2010

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

Schedule LSM-3  
 Page 1 of 2

Revised

	<u>Aug-10</u> <u>Estimated</u>	<u>Sep-10</u> <u>Estimated</u>	<u>Oct-10</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	\$4,488	\$4,327	\$4,152	\$12,967
2 Total Costs (Page 2)	<u>\$20,265</u>	<u>\$19,534</u>	<u>\$18,748</u>	<u>\$58,547</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$24,754	\$23,861	\$22,900	\$71,514
4 kWh Purchases	<u>11,801,216</u>	<u>11,375,729</u>	<u>10,917,662</u>	34,094,607
5 Total, Before Losses (L.3 / L.4)	\$0.00210	\$0.00210	\$0.00210	
6 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
7 Total Retail Rate - Variable RPS Charge (L.5 * (1+L.6))	\$0.00219	\$0.00219	\$0.00219	

(1) As filed in UES' March 12, 2010 Default Service filing. RPS Charge balance as of January 31, 2010, as adjusted, allocated between rate periods (May-July 2010, August-October 2010, November 2010-January 2011, and February-April 2011) and then to each month on equal per kWh basis.

Total RPS Charge reconciliation for May 1, 2010-April 30, 2011	\$49,175
Reconciliation amount for May-July 2010	\$13,038
Reconciliation amount for August-October 2010	\$12,967
Reconciliation amount for November 2010-January 2011	\$11,608
Reconciliation amount for February-April 2011	<u>\$11,563</u>
Total	\$49,175

Revised

	(a)	<i>Calculation of Working Capital</i>				(f)
	Renewable Energy Credits (1)	(b) Number of Days of Lag / 365	(c) Working Capital Requirement (a*b)	(d) Prime Rate	(e) Supply Related Working Capital (c * d)	Total Costs (sum a + e)
Aug-10	\$20,817	(81.55%)	(\$16,976)	3.25%	(\$552)	\$20,265
Sep-10	\$20,066	(81.55%)	(\$16,364)	3.25%	(\$532)	\$19,534
Oct-10	<u>\$19,258</u>	(81.55%)	<u>(\$15,705)</u>	3.25%	<u>(\$510)</u>	<u>\$18,748</u>
Total	\$60,141		(\$49,045)		(\$1,594)	\$58,547

(1) Schedule RSF-4.



**Unitil Energy Systems, Inc.**  
**Typical Bill Impacts by Rate Component (1)**

<u>Large General - G1 550 kVa, 200,000 kWh Typical Bill</u>							
	5/1/2010	8/1/2010			As Revised		%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill (2)</u>	<u>Bill (2)</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$108.86	\$108.86	\$0.00	\$108.86	\$108.86	\$0.00	0.0%
	<u>All kVa</u>	<u>All kVa</u>					
Distribution Charge	\$5.69	\$5.69	\$0.00	\$3,129.50	\$3,129.50	\$0.00	0.0%
Stranded Cost Charge	\$1.24	\$1.24	\$0.00	\$682.00	\$682.00	\$0.00	0.0%
Total	\$6.93	\$6.93	\$0.00	\$3,811.50	\$3,811.50	\$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	\$0.01425	\$0.01425	\$0.00000	\$2,850.00	\$2,850.00	\$0.00	0.0%
Stranded Cost Charge	\$0.00147	\$0.00147	\$0.00000	\$294.00	\$294.00	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$660.00	\$660.00	\$0.00	0.0%
Default Service Charge	\$0.07066	\$0.06697	(\$0.00369)	\$14,132.00	\$13,394.00	(\$738.00)	(3.4%)
Total	\$0.08968	\$0.08599	(\$0.00369)	\$17,936.00	\$17,198.00	(\$738.00)	(3.4%)
Total Bill				\$21,856.36	\$21,118.36	(\$738.00)	(3.4%)

(1) Comparison isolates the impact of changes to the Default Service Rate only. Excluded are proposed temporary rates filed in DE 10-055 for effect July 1, and the annual change to UES' Stranded Cost Charge and External Delivery Charge expected to be filed on June 17, for effect August 1.

(2) Impacts do not include the Electricity Consumption Tax.

Unitil Energy Systems, Inc.						
Typical Bill Impacts - May 1, 2010 versus August 1, 2010**						
Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers						
Load Factor	Average Monthly kVa	Average Monthly kWh	Total Bill Using Rates 5/1/2010	Total Bill Using Rates 8/1/2010	Total Difference	% Total Difference
25.0%	200	36,500	\$4,768.18	\$4,633.50	(\$134.68)	(2.8%)
25.0%	400	73,000	\$9,427.50	\$9,158.13	(\$269.37)	(2.9%)
25.0%	600	109,500	\$14,086.82	\$13,682.77	(\$404.06)	(2.9%)
25.0%	800	146,000	\$18,746.14	\$18,207.40	(\$538.74)	(2.9%)
25.0%	1,000	182,500	\$23,405.46	\$22,732.04	(\$673.42)	(2.9%)
25.0%	1,500	273,750	\$35,053.76	\$34,043.62	(\$1,010.14)	(2.9%)
25.0%	2,000	365,000	\$46,702.06	\$45,355.21	(\$1,346.85)	(2.9%)
25.0%	2,500	456,250	\$58,350.36	\$56,666.80	(\$1,683.56)	(2.9%)
25.0%	3,000	547,500	\$69,998.66	\$67,978.39	(\$2,020.27)	(2.9%)
40.0%	200	58,400	\$6,732.17	\$6,516.68	(\$215.50)	(3.2%)
40.0%	400	116,800	\$13,355.48	\$12,924.49	(\$430.99)	(3.2%)
40.0%	600	175,200	\$19,978.80	\$19,332.31	(\$646.49)	(3.2%)
40.0%	800	233,600	\$26,602.11	\$25,740.12	(\$861.98)	(3.2%)
40.0%	1,000	292,000	\$33,225.42	\$32,147.94	(\$1,077.48)	(3.2%)
40.0%	1,500	438,000	\$49,783.70	\$48,167.48	(\$1,616.22)	(3.2%)
40.0%	2,000	584,000	\$66,341.98	\$64,187.02	(\$2,154.96)	(3.2%)
40.0%	2,500	730,000	\$82,900.26	\$80,206.56	(\$2,693.70)	(3.2%)
40.0%	3,000	876,000	\$99,458.54	\$96,226.10	(\$3,232.44)	(3.3%)
57.0%	200	83,220	\$8,958.03	\$8,650.95	(\$307.08)	(3.4%)
57.0%	400	166,440	\$17,807.20	\$17,193.04	(\$614.16)	(3.4%)
57.0%	600	249,660	\$26,656.37	\$25,735.12	(\$921.25)	(3.5%)
57.0%	800	332,880	\$35,505.54	\$34,277.21	(\$1,228.33)	(3.5%)
57.0%	1,000	416,100	\$44,354.71	\$42,819.30	(\$1,535.41)	(3.5%)
57.0%	1,500	624,150	\$66,477.63	\$64,174.52	(\$2,303.11)	(3.5%)
57.0%	2,000	832,200	\$88,600.56	\$85,529.74	(\$3,070.82)	(3.5%)
57.0%	2,500	1,040,250	\$110,723.48	\$106,884.96	(\$3,838.52)	(3.5%)
57.0%	3,000	1,248,300	\$132,846.40	\$128,240.18	(\$4,606.23)	(3.5%)
71.0%	200	103,660	\$10,791.09	\$10,408.58	(\$382.51)	(3.5%)
71.0%	400	207,320	\$21,473.32	\$20,708.31	(\$765.01)	(3.6%)
71.0%	600	310,980	\$32,155.55	\$31,008.03	(\$1,147.52)	(3.6%)
71.0%	800	414,640	\$42,837.78	\$41,307.75	(\$1,530.02)	(3.6%)
71.0%	1,000	518,300	\$53,520.00	\$51,607.48	(\$1,912.53)	(3.6%)
71.0%	1,500	777,450	\$80,225.58	\$77,356.79	(\$2,868.79)	(3.6%)
71.0%	2,000	1,036,600	\$106,931.15	\$103,106.09	(\$3,825.05)	(3.6%)
71.0%	2,500	1,295,750	\$133,636.72	\$128,855.40	(\$4,781.32)	(3.6%)
71.0%	3,000	1,554,900	\$160,342.29	\$154,604.71	(\$5,737.58)	(3.6%)
			<b>Rates Effective May 1, 2010</b>	<b>Rates Proposed August 1, 2010</b>	<b>Difference</b>	
Customer Charge			\$108.86	\$108.86	\$0.00	
Distribution Charge			All kVA	All kVA	All kVA	
Stranded Cost Charge			\$5.69	\$5.69	\$0.00	
<b>TOTAL</b>			<b>\$1.24</b>	<b>\$1.24</b>	<b>\$0.00</b>	
			<b>\$6.93</b>	<b>\$6.93</b>	<b>\$0.00</b>	
			<b>All kWh</b>	<b>All kWh</b>	<b>All kWh</b>	
Distribution Charge			\$0.00000	\$0.00000	\$0.00000	
External Delivery Charge			\$0.01425	\$0.01425	\$0.00000	
Stranded Cost Charge			\$0.00147	\$0.00147	\$0.00000	
System Benefits Charge			\$0.00330	\$0.00330	\$0.00000	
Default Service Charge*			\$0.07066	\$0.06697	(\$0.00369)	
<b>TOTAL</b>			<b>\$0.08968</b>	<b>\$0.08599</b>	<b>(\$0.00369)</b>	

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

\*\* Comparison isolates the impact of changes to the Default Service Rate only. Excluded are proposed temporary rates filed in DE 10-055 for effect July 1, and the annual change to UES' Stranded Cost Charge and External Delivery Charge expected to be filed on June 17, for effect August 1.

Unitil Energy Systems, Inc. Typical Bill Impacts - August 1, 2009 versus August 1, 2010** Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers						
Load Factor	Average Monthly kVa	Average Monthly kWh	Total Bill Using Rates 8/1/2009	Total Bill Using Rates 8/1/2010	Total Difference	% Total Difference
25.0%	200	36,500	\$4,818.92	\$4,633.50	(\$185.42)	(3.8%)
25.0%	400	73,000	\$9,528.97	\$9,158.13	(\$370.84)	(3.9%)
25.0%	600	109,500	\$14,239.03	\$13,682.77	(\$556.26)	(3.9%)
25.0%	800	146,000	\$18,949.08	\$18,207.40	(\$741.68)	(3.9%)
25.0%	1,000	182,500	\$23,659.14	\$22,732.04	(\$927.10)	(3.9%)
25.0%	1,500	273,750	\$35,434.27	\$34,043.62	(\$1,390.65)	(3.9%)
25.0%	2,000	365,000	\$47,209.41	\$45,355.21	(\$1,854.20)	(3.9%)
25.0%	2,500	456,250	\$58,984.55	\$56,666.80	(\$2,317.75)	(3.9%)
25.0%	3,000	547,500	\$70,759.69	\$67,978.39	(\$2,781.30)	(3.9%)
40.0%	200	58,400	\$6,813.35	\$6,516.68	(\$296.67)	(4.4%)
40.0%	400	116,800	\$13,517.84	\$12,924.49	(\$593.34)	(4.4%)
40.0%	600	175,200	\$20,222.32	\$19,332.31	(\$890.02)	(4.4%)
40.0%	800	233,600	\$26,926.81	\$25,740.12	(\$1,186.69)	(4.4%)
40.0%	1,000	292,000	\$33,631.30	\$32,147.94	(\$1,483.36)	(4.4%)
40.0%	1,500	438,000	\$50,392.52	\$48,167.48	(\$2,225.04)	(4.4%)
40.0%	2,000	584,000	\$67,153.74	\$64,187.02	(\$2,966.72)	(4.4%)
40.0%	2,500	730,000	\$83,914.96	\$80,206.56	(\$3,708.40)	(4.4%)
40.0%	3,000	876,000	\$100,676.18	\$96,226.10	(\$4,450.08)	(4.4%)
57.0%	200	83,220	\$9,073.71	\$8,650.95	(\$422.76)	(4.7%)
57.0%	400	166,440	\$18,038.55	\$17,193.04	(\$845.52)	(4.7%)
57.0%	600	249,660	\$27,003.40	\$25,735.12	(\$1,268.27)	(4.7%)
57.0%	800	332,880	\$35,968.24	\$34,277.21	(\$1,691.03)	(4.7%)
57.0%	1,000	416,100	\$44,933.09	\$42,819.30	(\$2,113.79)	(4.7%)
57.0%	1,500	624,150	\$67,345.20	\$64,174.52	(\$3,170.68)	(4.7%)
57.0%	2,000	832,200	\$89,757.31	\$85,529.74	(\$4,227.58)	(4.7%)
57.0%	2,500	1,040,250	\$112,169.43	\$106,884.96	(\$5,284.47)	(4.7%)
57.0%	3,000	1,248,300	\$134,581.54	\$128,240.18	(\$6,341.36)	(4.7%)
71.0%	200	103,660	\$10,935.18	\$10,408.58	(\$526.59)	(4.8%)
71.0%	400	207,320	\$21,761.49	\$20,708.31	(\$1,053.19)	(4.8%)
71.0%	600	310,980	\$32,587.81	\$31,008.03	(\$1,579.78)	(4.8%)
71.0%	800	414,640	\$43,414.12	\$41,307.75	(\$2,106.37)	(4.9%)
71.0%	1,000	518,300	\$54,240.44	\$51,607.48	(\$2,632.96)	(4.9%)
71.0%	1,500	777,450	\$81,306.23	\$77,356.79	(\$3,949.45)	(4.9%)
71.0%	2,000	1,036,600	\$108,372.02	\$103,106.09	(\$5,265.93)	(4.9%)
71.0%	2,500	1,295,750	\$135,437.81	\$128,855.40	(\$6,582.41)	(4.9%)
71.0%	3,000	1,554,900	\$162,503.60	\$154,604.71	(\$7,898.89)	(4.9%)

	Rates Effective August 1, 2009	Rates Proposed August 1, 2010	Difference
Customer Charge	\$108.86	\$108.86	\$0.00
Distribution Charge	All kVA	All kVA	All kVA
Stranded Cost Charge	\$5.69	\$5.69	\$0.00
<b>TOTAL</b>	<b>\$1.24</b>	<b>\$1.24</b>	<b>\$0.00</b>
	\$6.93	\$6.93	\$0.00
	All kWh	All kWh	All kWh
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.01425	\$0.01425	\$0.00000
Stranded Cost Charge	\$0.00147	\$0.00147	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge*	\$0.07205	\$0.06697	(\$0.00508)
<b>TOTAL</b>	<b>\$0.09107</b>	<b>\$0.08599</b>	<b>(\$0.00508)</b>

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

\*\* Comparison isolates the impact of changes to the Default Service Rate only. Excluded are proposed temporary rates filed in DE 10-055 for effect July 1, and the annual change to UES' Stranded Cost Charge and External Delivery Charge expected to be filed on June 17, for effect August 1.