

**CALCULATION OF THE DEFAULT SERVICE CHARGE**

(I)

<u>Non-G1 Class Default Service:</u>	<u>Nov-07</u>	<u>Dec-07</u>	<u>Jan-08</u>	<u>Feb-08</u>	<u>Mar-08</u>	<u>Apr-08</u>	<u>Total</u>
1 Reconciliation (1)	(\$426,778)	(\$492,144)	(\$515,062)	(\$451,784)	(\$472,491)	(\$396,989)	(\$2,755,248)
2 Total Costs	\$5,990,111	\$7,224,652	\$8,084,293	\$7,925,571	\$7,218,250	\$5,582,504	\$43,126,381
3 Reconciliation plus Total Costs (L.1 + L.2)	\$5,563,333	\$6,832,508	\$8,469,231	\$7,473,786	\$6,845,760	\$5,186,515	\$40,371,133
4 kWh Purchases	69,789,197	80,478,209	84,225,932	72,878,445	77,264,468	64,917,974	450,554,224
5 Total, Before Losses (L.3 / L.4)	\$0.07972	\$0.08490	\$0.10055	\$0.10116	\$0.08860	\$0.07989	\$0.08960
6 Losses	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%
Total Retail Rate - Variable Default Service Charge (L.5 * (1+L.6))	\$0.08482	\$0.09033	\$0.10699	\$0.10764	\$0.09427	\$0.08501	
Total Retail Rate - Fixed Default Service Charge (L.5 * (1+L.6))							\$0.09534

(1) Balance as of July 31, 2007 allocated to each month, November 2007 through April 2008, on equal per kWh basis.

<u>Non-G1 Class Default Service:</u>	<u>May-08</u>	<u>Jun-08</u>	<u>Jul-08</u>	<u>Aug-08</u>	<u>Sep-08</u>	<u>Oct-08</u>	<u>Total</u>
1 Reconciliation	(\$17,077)	(\$18,433)	(\$22,400)	(\$22,018)	(\$19,113)	(\$18,394)	(\$117,435)
2 Total Costs	\$5,915,660	\$6,764,831	\$8,841,417	\$8,845,154	\$6,904,662	\$6,748,533	\$44,020,258
3 Reconciliation plus Total Costs (L.1 + L.2)	\$5,898,583	\$6,746,398	\$8,819,016	\$8,823,136	\$6,885,549	\$6,730,140	\$43,902,822
4 kWh Purchases	66,009,798	71,249,985	86,583,926	85,106,581	73,879,860	71,098,923	453,929,073
5 Total, Before Losses (L.3 / L.4)	\$0.08936	\$0.09469	\$0.10186	\$0.10367	\$0.09320	\$0.09466	\$0.09672
6 Losses	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%
Total Retail Rate - Variable Default Service Charge (L.5 * (1+L.6))	\$0.09508	\$0.10075	\$0.10837	\$0.11031	\$0.09916	\$0.10072	
Total Retail Rate - Fixed Default Service Charge (L.5 * (1+L.6))							\$0.10291

Authorized by NHPUC Order No. 24,794 in Case No. DE 08-01507-013, dated September 21, 2007

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

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**CALCULATION OF THE DEFAULT SERVICE CHARGE**

(I)

<u>G1 Class Default Service:</u>	<u>Feb-08</u>	<u>Mar-08</u>	<u>Apr-08</u>	<u>Total</u>
1 Reconciliation (1)	\$137,547	\$128,890	\$134,392	\$400,829
2 Total Costs	\$860,515	\$722,993	\$722,983	\$2,307,491
3 Reconciliation plus Total Costs (L.1 + L.2)	\$998,062	\$851,883	\$858,374	\$2,708,320
4 kWh Purchases	8,911,213	8,350,360	8,706,768	25,968,341
5 Total, Before Losses (L.3 / L.4)	\$0.11200	\$0.10202	\$0.09859	
6 Losses	4.591%	4.591%	4.591%	
Total Retail Rate - Variable Default Service				
7 Charge (L.5 * (1+L.6))	\$0.11714	\$0.10670	\$0.10311	

(1) Balance as of July 31, 2007 recovered over the period November 2007 through April 2008.

<u>G1 Class Default Service:</u>	<u>May-08</u>	<u>Jun-08</u>	<u>Jul-08</u>	<u>Total</u>
1 Reconciliation	\$33,509	\$36,358	\$39,236	\$109,104
2 Total Costs	\$775,316	\$866,697	\$1,047,727	\$2,689,741
3 Reconciliation plus Total Costs (L.1 + L.2)	\$808,826	\$903,056	\$1,086,964	\$2,798,845
4 kWh Purchases	7,387,377	8,015,502	8,650,030	24,052,909
5 Total, Before Losses (L.3 / L.4)	\$0.10949	\$0.11266	\$0.12566	
6 Losses	4.591%	4.591%	4.591%	
Total Retail Rate - Variable Default Service				
7 Charge (L.5 * (1+L.6))	\$0.11451	\$0.11784	\$0.13143	

Authorized by NHPUC Order No. 24,809 in Case No. DE 08-015 07-013, dated December 17, 2007

Unitil Energy Systems, Inc.  
Calculation of Non-G1 Class Default Service Charge

	May-08 <u>Estimated</u> (\$17,077)	Jun-08 <u>Estimated</u> (\$18,433)	Jul-08 <u>Estimated</u> (\$22,400)	Aug-08 <u>Estimated</u> (\$22,018)	Sep-08 <u>Estimated</u> (\$19,113)	Oct-08 <u>Estimated</u> (\$18,394)	Total (\$117,435)
1 <b>Non-G1 Class Default Service:</b>							
Reconciliation (1)							
2 Total Costs (Page 5)	\$5,915,660	\$6,764,831	\$8,841,417	\$8,845,154	\$6,904,662	\$6,748,533	\$44,020,258
3 Reconciliation plus Total Costs (L.1 + L.2)	\$5,898,583	\$6,746,398	\$8,819,016	\$8,823,136	\$6,885,549	\$6,730,140	\$43,902,822
4 kWh Purchases	66,009,798	71,249,985	86,583,926	85,106,581	73,879,860	71,098,923	453,929,073
5 Total, Before Losses (L.3 / L.4)	\$0.08936	\$0.09469	\$0.10186	\$0.10367	\$0.09320	\$0.09466	\$0.09672
6 Losses	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%
7 Total Retail Rate - Variable Default Service Charge (L.5 * (1+L.6))	\$0.09508	\$0.10075	\$0.10837	\$0.11031	\$0.09916	\$0.10072	\$0.10291
8 Total Retail Rate - Fixed Default Service Charge (L.5 * (1+L.6))							

(1) Balance as of January 31, 2008 modified, as detailed below, to reflect that current rates (through April 30, 2008) include a credit for the overcollection as of July 31, 2007 and to reflect accruals for RPS. Figure is then allocated between rate periods (May-October 2008 and November 2008-April 2009) and then to each month, May through October 2008, on equal per kWh basis.

January 31, 2008 actual balance - Schedule KMA-2, Page 2

less: Estimated remaining credit for July 31, 2007 reconciliation - Feb, Mar, Apr 2008  
 Estimated kWh Sales February-April 2008  
 Amount of reconciliation in current rate  
 Estimated amount of reconciliation to be credited Feb-Apr 2008

plus: January 2008 Non-G1 Class RPS accrual

Total reconciliation for May 1, 2008-April 30, 2009

kWh purchases forecast May-October 2008  
 kWh purchases forecast November 2008-April 2009  
 Total

Reconciliation amount for May-October 2008  
 Reconciliation amount for November 2008-April 2009  
 Total

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

	(a) Beginning Balance	(b) Total Costs (Page 3)	(c) Total Revenue (Page 4)	(d) Ending Balance Before Interest (a + b - c)	(e) Average Monthly Balance ((a+d) / 2)	(f) Interest Rate	(g) Number of Days / Month	(h) Computed Interest	(i) Ending Balance with Interest (d + h)
Aug-07 (recast)	(\$2,755,248)	\$8,205,028	\$7,335,401	(\$1,885,620)	(\$2,320,434)	8.25%	31	(\$16,259)	(\$1,901,879)
Sep-07 (recast)	(\$1,901,879)	\$5,888,870	\$6,683,769	(\$2,696,778)	(\$2,299,329)	8.25%	30	(\$15,591)	(\$2,712,369)
Oct-07 (recast)	(\$2,712,369)	\$5,951,471	\$4,982,692	(\$1,743,591)	(\$2,227,980)	8.25%	31	(\$15,611)	(\$1,759,202)
Nov-07 (recast)	(\$1,759,202)	\$5,932,120	\$6,519,987	(\$2,347,068)	(\$2,053,135)	8.25%	30	(\$13,922)	(\$2,360,990)
Dec-07 (recast)	(\$2,360,990)	\$7,377,534	\$7,838,581	(\$2,822,037)	(\$2,591,513)	8.25%	31	(\$18,158)	(\$2,840,195)
Jan-08 (recast)	(\$2,840,195)	\$8,290,307	\$7,107,387	(\$1,657,275)	(\$2,248,735)	7.50%	31	(\$14,285)	(\$1,671,560)

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

Schedule KMA-2  
Page 3 of 5

	<i>Non-G1 Class Calculation of Working Capital</i>					(f)	(g)	(h)	(i)	(j)	(k)
	(a)	(b)	(c)	(d)	(e)						
	Total Non-G1 Class DS Supplier Charges	Number of Days of Lag / 365 (7.16/365)	Working Capital Requirement (a * b)	Prime Rate	Supply Related Working Capital (c * d)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Renewable Energy Credits	Total Costs (sum a + e + f + g + h + i + j)
Aug-07	\$8,160,123	1.96%	\$160,073	8.25%	\$13,206	\$29,609	\$2,091	\$0	\$0	\$0	\$8,205,029
Sep-07	\$5,805,389	1.96%	\$113,881	8.25%	\$9,395	\$71,994	\$2,091	\$0	\$0	\$0	\$5,888,870
Oct-07	\$5,872,811	1.96%	\$115,204	8.25%	\$9,504	\$67,064	\$2,091	\$0	\$0	\$0	\$5,951,471
Nov-07	\$5,871,973	1.96%	\$115,187	8.25%	\$9,503	\$48,349	\$2,296	\$0	\$0	\$0	\$5,932,120
Dec-07	\$7,324,154	1.96%	\$143,674	8.25%	\$11,853	\$28,539	\$2,296	\$10,693	\$0	\$0	\$7,377,534
Jan-08	<u>\$8,253,597</u>	1.96%	\$161,906	7.50%	<u>\$12,143</u>	<u>\$20,489</u>	<u>\$2,296</u>	<u>\$1,782</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,290,307</u>
Total	\$41,288,047				\$65,604	\$266,044	\$13,159	\$12,475	\$0	\$0	\$41,645,330

Unitil Energy Systems, Inc.  
Non-G1 Class Default Service Revenue

	(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 DSC	(e) Non-G1 Class Unbilled Default Service Revenue (c * d)	(f) Reversal of prior month unbilled	(g) Total Billed Non- G1 Class Default Service Revenue (1)	(h) Total Revenue (e + f + g)
Aug-07 (recast)	77,944,838	52.68%	41,058,619	\$0.09431	\$3,872,238	(\$3,891,351)	\$7,354,513	\$7,335,401
Sep-07 (recast)	75,296,704	48.65%	36,629,491	\$0.09431	\$3,454,527	(\$3,872,238)	\$7,101,480	\$6,683,769
Oct-07 (recast)	59,737,713	49.81%	29,754,462	\$0.09431	\$2,806,143	(\$3,454,527)	\$5,631,076	\$4,982,692
Nov-07 (recast)	65,017,710	51.06%	33,195,513	\$0.09534	\$3,164,860	(\$2,806,143)	\$6,161,270	\$6,519,987
Dec-07 (recast)	70,216,387	64.41%	45,224,555	\$0.09534	\$4,311,709	(\$3,164,860)	\$6,691,732	\$7,838,581
Jan-08 (recast)	75,779,195	58.03%	43,971,989	\$0.09534	\$4,192,289	(\$4,311,709)	\$7,226,807	\$7,107,387
Total	423,992,546		229,834,628		\$21,801,768	(\$21,500,829)	\$40,166,878	\$40,467,816

(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
Aug-07	81,154,850	42,749,541	52.68%
Sep-07	78,493,751	38,184,754	48.65%
Oct-07	62,751,763	31,255,715	49.81%
Nov-07	68,315,941	34,879,461	51.06%
Dec-07	73,425,179	47,291,255	64.41%
Jan-08	79,117,061	45,908,835	58.03%

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

	<i>Non-G1 Class Calculation of Working Capital</i>										
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Total Non-G1 Class DS Supplier Charges (1)	Number of Days of Lag / 365 (7.16/365)	Working Capital Requirement (a * b)	Prime Rate	Supply Related Working Capital (c * d)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Renewable Energy Credits (2)	Total Costs (sum a + e + f + g + h + I + j)	
May-08	\$5,799,708	1.96%	\$113,770	6.00%	\$6,826	\$32,670	\$2,296	\$230	\$0	\$73,931	\$5,915,660
Jun-08	\$6,639,281	1.96%	\$130,239	6.00%	\$7,814	\$35,640	\$2,296	\$0	\$0	\$79,800	\$6,764,831
Jul-08	\$8,696,272	1.96%	\$170,590	6.00%	\$10,235	\$35,640	\$2,296	\$0	\$0	\$96,974	\$8,841,107
Aug-08	\$8,701,658	1.96%	\$170,696	6.00%	\$10,242	\$35,640	\$2,296	\$0	\$0	\$95,319	\$8,845,105
Sep-08	\$6,790,839	1.96%	\$133,212	6.00%	\$7,993	\$20,790	\$2,296	\$0	\$0	\$82,745	\$6,904,662
Oct-08	\$6,643,937	1.96%	\$130,330	6.00%	\$7,820	\$14,850	\$2,296	\$0	\$0	\$79,631	\$6,748,533
Total	\$43,271,694				\$50,930	\$175,230	\$13,773	\$230	\$0	\$508,400	\$44,020,258

(1) Estimates based on monthly average wholesale rate times estimated monthly purchases.  
 (2) Estimate based on 4% of purchases at \$0.028 per kWh.

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

	<u>May-08</u>	<u>Jun-08</u>	<u>Jul-08</u>	<u>Total</u>
	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>
1 <b>G1 Class Default Service:</b>				
Reconciliation (1)	\$33,509	\$36,358	\$39,236	\$109,104
2 Total Costs (Page 5)	\$775,316	\$866,697	\$1,047,727	\$2,689,741
3 Reconciliation plus Total Costs (L.1 + L.2)	\$808,826	\$903,056	\$1,086,964	\$2,798,845
4 kWh Purchases	<u>7,387,377</u>	<u>8,015,502</u>	<u>8,650,030</u>	<u>24,052,909</u>
5 Total, Before Losses (L.3 / L.4)	\$0.10949	\$0.11266	\$0.12566	
6 Losses	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
7 Total Retail Rate - Variable Default Service Charge (L.5 * (1+L.6))	\$0.11451	\$0.11784	\$0.13143	

(1) Balance as of January 31, 2008 modified, as detailed below, to reflect that current rates (through April 30, 2008) include a charge for the undercollection as of July 31, 2007 and to reflect accruals for RPS. Figure is then allocated between rate periods (May-July 2008, August-October 2008, November 2008-January 2009, and February-April 2009) and then to each month, May through July 2008, on equal per kWh basis.  
January 31, 2008 actual balance - Schedule KMA-3, Page 2

less: Estimated remaining charge for July 31, 2007 reconciliation - Feb, Mar, Apr 2008  
 Estimated kWh Sales February-April 2008 21,223,934  
 Amount of reconciliation in current rate \$0.01614  
 Estimated amount of reconciliation to be collected Feb-Apr 2008 \$342,554

plus: January 2008 G1 Class RPS accrual \$9,702  
 Total reconciliation for May 1, 2008-April 30, 2009 \$429,961

kWh purchases forecast May-July 2008	24,052,909	25.38%
kWh purchases forecast August-October 2008	25,488,805	26.89%
kWh purchases forecast November 2008-January 2009	22,521,007	23.76%
kWh purchases forecast February-April 2009	<u>22,726,076</u>	<u>23.98%</u>
<b>Total</b>	<b>94,788,797</b>	

Reconciliation amount for May-July 2008 \$109,104  
 Reconciliation amount for August-October 2008 \$115,617  
 Reconciliation amount for November 2008-January 2009 \$102,155  
 Reconciliation amount for February-April 2009 \$103,085  
**Total \$429,961**

Unitil Energy Systems, Inc.  
 Reconciliation of G1 Class Default Service Charge Costs and Revenues

	(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)
Aug-07 (recast)	\$852,717	\$972,898	\$1,167,376	\$658,239	\$755,478	8.25%	31	\$5,294	\$663,532
Sep-07 (recast)	\$663,532	\$762,040	\$659,270	\$766,302	\$714,917	8.25%	30	\$4,848	\$771,150
Oct-07 (recast)	\$771,150	\$786,935	\$622,517	\$935,568	\$853,359	8.25%	31	\$5,979	\$941,548
Nov-07 (recast)	\$941,548	\$666,059	\$766,758	\$840,849	\$891,198	8.25%	30	\$6,043	\$846,892
Dec-07 (recast)	\$846,892	\$801,987	\$816,812	\$832,066	\$839,479	8.25%	31	\$38,689 (1)	\$870,755
Jan-08 (actual)	\$870,755	\$738,836	\$851,950	\$757,641	\$814,198	7.50%	31	\$5,172	\$762,813

(1) Includes \$32,806.40 of interest related to supplier charge correction from December 2005.

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

**REDACTED**

	G1 Class Calculation of Working Capital										
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Total G1 Class DS Supplier Charges	Number of Days of Lag / 365 (11.61/365)	Working Capital Requirement (a * b)	Prime Rate	Supply Related Working Capital (c * d)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Renewable Energy Credits	Total Costs (sum a + e + f + g + h + i + j)	
Aug-07	3.18%	\$30,636	8.25%	\$2,527	\$4,079	\$3,151	\$0	\$0	\$0	\$972,898	
Sep-07	3.18%	\$23,805	8.25%	\$1,964	\$8,541	\$3,151	\$0	\$0	\$0	\$762,040	
Oct-07	3.18%	\$24,605	8.25%	\$2,030	\$8,204	\$3,151	\$0	\$0	\$0	\$786,935	
Nov-07	3.18%	\$20,840	8.25%	\$1,719	\$5,720	\$3,459	\$0	\$0	\$0	\$666,059	
Dec-07	3.18%	\$19,154	8.25%	\$1,580	\$2,764	\$3,459	\$1,207	\$0	\$0	\$801,987	
Jan-08	3.18%	REDACTED	7.50%	REDACTED	REDACTED	\$3,459	\$169	\$0	\$0	\$738,836	
Total				REDACTED	REDACTED	\$19,829	\$1,376	\$0	\$0	\$4,728,755	

(1) Includes \$190,802.36 for a supplier charge in December 2005 incorrectly charged to G1 Transition Service.

Unitil Energy Systems, Inc.  
G1 Class Default Service Revenue

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Total G1 Class Billed Default Service kWh (1)	Unbilled Factor (3)	G1 Class Unbilled kWh (a * b)	Effective DSC	G1 Class Unbilled Default Service Revenue (c * d)	Reversal of prior month unbilled	Total Billed G1 Class Default Service Revenue (1)	Total Revenue (e + f + g)
Aug-07 (recast)	10,738,321	56.25%	6,040,305	\$0.10250	\$619,131	(\$466,205)	\$1,014,450	\$1,167,376
Sep-07 (recast)	8,932,897	51.67%	4,615,330	\$0.09101	\$420,041	(\$619,131)	\$858,361	\$659,270
Oct-07 (recast)	7,307,498	50.82%	3,713,647	\$0.09609	\$356,844	(\$420,041)	\$685,713	\$622,517
Nov-07 (recast)	7,692,356	47.18%	3,629,611	\$0.10091	\$366,264	(\$356,844)	\$757,338	\$766,758
Dec-07 (recast)	6,797,450	64.29%	4,369,789	\$0.10803	\$472,068	(\$366,264)	\$711,008	\$816,812
Jan-08 (actual)	<u>7,189,955</u>	54.95%	<u>3,950,762</u>	\$0.12428	\$491,001	(\$472,068)	\$833,017	\$851,950
Total	48,658,478		26,319,445		\$2,725,350	(\$2,700,554)	\$4,859,887	\$4,884,683

(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
Aug-07	34,434,785	19,369,566	56.25%
Sep-07	34,939,201	18,051,920	51.67%
Oct-07	31,054,690	15,781,892	50.82%
Nov-07	32,107,996	15,150,046	47.18%
Dec-07	30,541,307	19,633,697	64.29%
Jan-08	30,844,008	16,948,273	54.95%

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

**REDACTED**

(a)	G1 Class Calculation of Working Capital					(f)	(g)	(h)	(i)	(j)	(k)
	(b)	(c)	(d)	(e)							
Total G1 Class DS Supplier Charges (1)	Number of Days of Lag / 365 (11.61/365)	Working Capital Requirement (a * b)	Prime Rate	Supply Related Working Capital (c * d)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Renewable Energy Credits (2)	Total Costs (sum a + e + f + g + h + i + j)	
May-08	3.18%	REDACTED	6.00%	REDACTED	REDACTED	\$3,459	\$0	\$0	\$8,274	\$775,316	
Jun-08	3.18%	REDACTED	6.00%	REDACTED	REDACTED	\$3,459	\$0	\$0	\$8,977	\$866,697	
Jul-08	3.18%	REDACTED	6.00%	REDACTED	REDACTED	\$3,459	\$0	\$0	\$9,688	\$1,047,727	
Total		REDACTED		REDACTED	REDACTED	\$10,376	\$0	\$0	\$26,939	\$2,689,741	

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

Unitil Energy Systems, Inc.  
Average Class Bill Impacts  
Due to Proposed Rate Changes\*

(A) <u>Class of Service</u>	(B) <u>Number of Customers</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	739,882	486,378,217	n/a	\$3,681,883	\$72,019,173	\$75,701,056	\$3,681,883	5.1%
General Service	125,058	354,008,286	1,298,686	\$2,679,843	\$50,974,929	\$53,654,772	\$2,679,843	5.3%
Large General Service	1,822	364,679,187	996,528	\$4,478,260	\$51,754,202	\$56,232,463	\$4,478,260	8.7%
Outdoor Lighting	117,884	9,206,974	n/a	\$69,697	\$2,285,931	\$2,355,628	\$69,697	3.0%
Total	984,646	1,214,272,664		\$10,909,683	\$177,034,235	\$187,943,919	\$10,909,683	6.2%

(B), (C), (D) Test year billing determinants in DE 05-178

(E) Difference in proposed DSC and current DSC, times the billing determinants shown in Column (C). The proposed and current DSC for the G1 class used in this analysis are based on the average of the DSC for each 3-month period.

(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) / Column (F)

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

<b>Unitil Energy Systems, Inc.</b> <b>Typical Bill Impacts - February 1, 2008 versus May 1, 2008</b> <b>Impacts do NOT include the Electricity Consumption Tax</b> <b>Impact on D Rate Customers</b>				
<u>Average kWh</u>	<u>Total Bill Using Rates 2/1/2008</u>	<u>Total Bill Using Rates 5/1/2008</u>	<u>Total Difference</u>	<u>% Total Difference</u>
125	\$24.91	\$25.85	\$0.95	3.8%
150	\$28.21	\$29.34	\$1.14	4.0%
500	\$75.68	\$79.46	\$3.79	5.0%
750	\$109.94	\$115.62	\$5.68	5.2%
1,000	\$144.20	\$151.77	\$7.57	5.2%
1,250	\$178.46	\$187.93	\$9.46	5.3%
1,500	\$212.73	\$224.08	\$11.36	5.3%
2,000	\$281.25	\$296.39	\$15.14	5.4%
3,500	\$486.83	\$513.32	\$26.49	5.4%
5,000	\$692.40	\$730.25	\$37.85	5.5%

  

	<u>Rates - Effective February 1, 2008</u>	<u>Rates - Proposed May 1, 2008*</u>	<u>Difference</u>
Customer Charge	<b>\$8.40</b>	<b>\$8.40</b>	<b>\$0.00</b>
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution First 250 kWh	\$0.01810	\$0.01810	\$0.00000
Excess 250 kWh	\$0.02310	\$0.02310	\$0.00000
External Delivery Charge	\$0.00697	\$0.00697	\$0.00000
Stranded Cost Charge	\$0.00864	\$0.00864	\$0.00000
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000
Default Service Charge	<u>\$0.09534</u>	<u>\$0.10291</u>	<u>\$0.00757</u>
<b>TOTAL</b> First 250 kWh	<b>\$0.13205</b>	<b>\$0.13962</b>	<b>\$0.00757</b>
Excess 250 kWh	<b>\$0.13705</b>	<b>\$0.14462</b>	<b>\$0.00757</b>

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

<b>Unitil Energy Systems, Inc.</b> <b>Typical Bill Impacts - February 1, 2008 versus May 1, 2008</b> <b>Impacts do NOT include the Electricity Consumption Tax</b> <b>Impact on D-OPWH Rate Customers</b>				
<u>Average kWh</u>	<u>Total Bill Using Rates 2/1/2008</u>	<u>Total Bill Using Rates 5/1/2008</u>	<u>Total Difference</u>	<u>% Total Difference</u>
400	\$51.41	\$54.44	\$3.03	5.9%
600	\$75.25	\$79.79	\$4.54	6.0%
800	\$99.08	\$105.13	\$6.06	6.1%
1,200	\$146.74	\$155.83	\$9.08	6.2%
1,600	\$194.41	\$206.52	\$12.11	6.2%
2,000	\$242.07	\$257.21	\$15.14	6.3%
3,200	\$385.06	\$409.29	\$24.22	6.3%
4,000	\$480.39	\$510.67	\$30.28	6.3%
	<u>Rates - Effective February 1, 2008</u>	<u>Rates - Proposed May 1, 2008*</u>	<u>Difference</u>	
Customer Charge	\$3.75	\$3.75	\$0.00	
	<u>Off Peak kWh</u>	<u>Off Peak kWh</u>	<u>Off Peak kWh</u>	
Distribution Charge	\$0.00521	\$0.00521	\$0.00000	
External Delivery Charge	\$0.00697	\$0.00697	\$0.00000	
Stranded Cost Charge	\$0.00864	\$0.00864	\$0.00000	
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	
Default Service Charge	<u>\$0.09534</u>	<u>\$0.10291</u>	<u>\$0.00757</u>	
<b>TOTAL</b>	<b>\$0.11916</b>	<b>\$0.12673</b>	<b>\$0.00757</b>	
* Comparison isolates the impact of changes to the Default Service Rates only.				

Unitil Energy Systems, Inc. Typical Bill Impacts - February 1, 2008 versus May 1, 2008 Impacts do NOT include the Electricity Consumption Tax Impact on G2 Rate Customers						
<u>Load Factor</u>	<u>Average Monthly kW</u>	<u>Average Monthly kWh</u>	<u>Total Bill Using Rates 2/1/2008</u>	<u>Total Bill Using Rates 5/1/2008</u>	<u>Total Difference</u>	<u>% Total Difference</u>
20%	5	730	\$132.87	\$138.40	\$5.53	4.2%
20%	10	1,460	\$254.74	\$265.80	\$11.05	4.3%
20%	15	2,190	\$376.61	\$393.19	\$16.58	4.4%
20%	25	3,650	\$620.36	\$647.99	\$27.63	4.5%
20%	50	7,300	\$1,229.71	\$1,284.98	\$55.26	4.5%
20%	75	10,950	\$1,839.07	\$1,921.96	\$82.89	4.5%
20%	100	14,600	\$2,448.43	\$2,558.95	\$110.52	4.5%
20%	150	21,900	\$3,667.14	\$3,832.93	\$165.78	4.5%
36%	5	1,314	\$196.05	\$206.00	\$9.95	5.1%
36%	10	2,628	\$381.10	\$400.99	\$19.89	5.2%
36%	15	3,942	\$566.15	\$595.99	\$29.84	5.3%
36%	25	6,570	\$936.24	\$985.98	\$49.73	5.3%
36%	50	13,140	\$1,861.49	\$1,960.96	\$99.47	5.3%
36%	75	19,710	\$2,786.73	\$2,935.93	\$149.20	5.4%
36%	100	26,280	\$3,711.97	\$3,910.91	\$198.94	5.4%
36%	150	39,420	\$5,562.46	\$5,860.87	\$298.41	5.4%
50%	5	1,825	\$251.33	\$265.14	\$13.82	5.5%
50%	10	3,650	\$491.66	\$519.29	\$27.63	5.6%
50%	15	5,475	\$731.99	\$773.43	\$41.45	5.7%
50%	25	9,125	\$1,212.64	\$1,281.72	\$69.08	5.7%
50%	50	18,250	\$2,414.29	\$2,552.44	\$138.15	5.7%
50%	75	27,375	\$3,615.93	\$3,823.16	\$207.23	5.7%
50%	100	36,500	\$4,817.57	\$5,093.88	\$276.31	5.7%
50%	150	54,750	\$7,220.86	\$7,635.31	\$414.46	5.7%

  

	<u>Rates - Effective February 1, 2008</u>	<u>Rates - Proposed May 1, 2008*</u>	<u>Difference</u>
Customer Charge	\$11.00	\$11.00	\$0.00
	<u>All kW</u>	<u>All kW</u>	<u>All kW</u>
Distribution Charge	\$7.03	\$7.03	\$0.00
Stranded Cost Charge	\$1.55	\$1.55	\$0.00
<b>TOTAL</b>	<b>\$8.58</b>	<b>\$8.58</b>	<b>\$0.00</b>
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.00697	\$0.00697	\$0.00000
Stranded Cost Charge	\$0.00287	\$0.00287	\$0.00000
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000
Default Service Charge	\$0.09534	\$0.10291	\$0.00757
<b>TOTAL</b>	<b>\$0.10818</b>	<b>\$0.11575</b>	<b>\$0.00757</b>

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

<b>Unitil Energy Systems, Inc.</b> <b>Typical Bill Impacts - February 1, 2008 versus May 1, 2008</b> <b>Impacts do NOT include the Electricity Consumption Tax</b> <b>Impact on G2 kWh Meter Rate Customers</b>																																								
Average Monthly kWh	Total Bill Using Rates <u>2/1/2008</u>	Total Bill Using Rates <u>5/1/2008</u>	Total <u>Difference</u>	% Total <u>Difference</u>																																				
15	\$10.56	\$10.67	\$0.11	1.1%																																				
75	\$19.18	\$19.75	\$0.57	3.0%																																				
150	\$29.96	\$31.09	\$1.14	3.8%																																				
250	\$44.33	\$46.22	\$1.89	4.3%																																				
350	\$58.70	\$61.34	\$2.65	4.5%																																				
450	\$73.07	\$76.47	\$3.41	4.7%																																				
550	\$87.44	\$91.60	\$4.16	4.8%																																				
650	\$101.81	\$106.73	\$4.92	4.8%																																				
750	\$116.18	\$121.85	\$5.68	4.9%																																				
900	\$137.73	\$144.54	\$6.81	4.9%																																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;"></th> <th style="text-align: center;"><u>Rates - Effective February 1, 2008</u></th> <th style="text-align: center;"><u>Rates - Proposed</u></th> <th style="text-align: center;"><u>Difference</u></th> </tr> </thead> <tbody> <tr> <td>kWh Meter Customer Charge</td> <td style="text-align: center;"><b>\$8.40</b></td> <td style="text-align: center;"><b>\$8.40</b></td> <td style="text-align: center;"><b>\$0.00</b></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;">\$0.02975</td> <td style="text-align: center;">\$0.02975</td> <td style="text-align: center;">\$0.00000</td> </tr> <tr> <td>External Delivery Charge</td> <td style="text-align: center;">\$0.00697</td> <td style="text-align: center;">\$0.00697</td> <td style="text-align: center;">\$0.00000</td> </tr> <tr> <td>Stranded Cost Charge</td> <td style="text-align: center;">\$0.00864</td> <td style="text-align: center;">\$0.00864</td> <td style="text-align: center;">\$0.00000</td> </tr> <tr> <td>System Benefits Charge</td> <td style="text-align: center;">\$0.00300</td> <td style="text-align: center;">\$0.00300</td> <td style="text-align: center;">\$0.00000</td> </tr> <tr> <td>Default Service Charge</td> <td style="text-align: center;"><u>\$0.09534</u></td> <td style="text-align: center;"><u>\$0.10291</u></td> <td style="text-align: center;"><u>\$0.00757</u></td> </tr> <tr> <td><b>TOTAL</b></td> <td style="text-align: center;"><b>\$0.14370</b></td> <td style="text-align: center;"><b>\$0.15127</b></td> <td style="text-align: center;"><b>\$0.00757</b></td> </tr> </tbody> </table>						<u>Rates - Effective February 1, 2008</u>	<u>Rates - Proposed</u>	<u>Difference</u>	kWh Meter Customer Charge	<b>\$8.40</b>	<b>\$8.40</b>	<b>\$0.00</b>		<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	Distribution Charge	\$0.02975	\$0.02975	\$0.00000	External Delivery Charge	\$0.00697	\$0.00697	\$0.00000	Stranded Cost Charge	\$0.00864	\$0.00864	\$0.00000	System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	Default Service Charge	<u>\$0.09534</u>	<u>\$0.10291</u>	<u>\$0.00757</u>	<b>TOTAL</b>	<b>\$0.14370</b>	<b>\$0.15127</b>	<b>\$0.00757</b>
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<b>Unitil Energy Systems, Inc.</b> <b>Typical Bill Impacts - February 1, 2008 versus May 1, 2008</b> <b>Impacts do NOT include the Electricity Consumption Tax</b> <b>Impact on G2 QRWH and SH Rate Customers</b>				
<b>Average kWh</b>	<b>Total Bill Using Rates 2/1/2008</b>	<b>Total Bill Using Rates 5/1/2008</b>	<b>Total Difference</b>	<b>% Total Difference</b>
100	\$17.23	\$17.99	\$0.76	4.4%
200	\$30.72	\$32.23	\$1.51	4.9%
300	\$44.20	\$46.47	\$2.27	5.1%
400	\$57.68	\$60.71	\$3.03	5.2%
500	\$71.17	\$74.95	\$3.79	5.3%
750	\$104.87	\$110.55	\$5.68	5.4%
1,000	\$138.58	\$146.15	\$7.57	5.5%
1,500	\$206.00	\$217.35	\$11.36	5.5%
2,000	\$273.41	\$288.55	\$15.14	5.5%
2,500	\$340.83	\$359.75	\$18.93	5.6%
	<b>Rates - Effective February 1, 2008</b>	<b>Rates - Proposed May</b>	<b>Difference</b>	
Customer Charge	<b>\$3.75</b>	<b>\$3.75</b>	<b>\$0.00</b>	
	<b>All kWh</b>	<b>All kWh</b>	<b>All kWh</b>	
Distribution Charge	\$0.02088	\$0.02088	\$0.00000	
External Delivery Charge	\$0.00697	\$0.00697	\$0.00000	
Stranded Cost Charge	\$0.00864	\$0.00864	\$0.00000	
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	
Default Service Charge	<u>\$0.09534</u>	<u>\$0.10291</u>	<u>\$0.00757</u>	
<b>TOTAL</b>	<b>\$0.13483</b>	<b>\$0.14240</b>	<b>\$0.00757</b>	
* Comparison isolates the impact of changes to the Default Service Rates only.				

Unitil Energy Systems, Inc. Typical Bill Impacts - February 1, 2008 versus May 1, 2008 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 2/1/2008	Total Bill Using Rates 5/1/2008	Total Difference	% Total Difference
25.0%	200	36,500	\$6,081.97	\$6,530.19	\$448.22	7.4%
25.0%	400	73,000	\$12,055.08	\$12,951.52	\$896.44	7.4%
25.0%	600	109,500	\$18,028.19	\$19,372.85	\$1,344.66	7.5%
25.0%	800	146,000	\$24,001.30	\$25,794.18	\$1,792.88	7.5%
25.0%	1,000	182,500	\$29,974.41	\$32,215.51	\$2,241.10	7.5%
25.0%	1,500	273,750	\$44,907.19	\$48,268.84	\$3,361.65	7.5%
25.0%	2,000	365,000	\$59,839.96	\$64,322.16	\$4,482.20	7.5%
25.0%	2,500	456,250	\$74,772.74	\$80,375.49	\$5,602.75	7.5%
25.0%	3,000	547,500	\$89,705.51	\$96,428.81	\$6,723.30	7.5%
40.0%	200	58,400	\$8,713.04	\$9,430.19	\$717.15	8.2%
40.0%	400	116,800	\$17,317.21	\$18,751.52	\$1,434.30	8.3%
40.0%	600	175,200	\$25,921.39	\$28,072.84	\$2,151.46	8.3%
40.0%	800	233,600	\$34,525.56	\$37,394.17	\$2,868.61	8.3%
40.0%	1,000	292,000	\$43,129.74	\$46,715.50	\$3,585.76	8.3%
40.0%	1,500	438,000	\$64,640.18	\$70,018.82	\$5,378.64	8.3%
40.0%	2,000	584,000	\$86,150.62	\$93,322.14	\$7,171.52	8.3%
40.0%	2,500	730,000	\$107,661.06	\$116,625.46	\$8,964.40	8.3%
40.0%	3,000	876,000	\$129,171.50	\$139,928.78	\$10,757.28	8.3%
57.0%	200	83,220	\$11,694.91	\$12,716.85	\$1,021.94	8.7%
57.0%	400	166,440	\$23,280.96	\$25,324.84	\$2,043.88	8.8%
57.0%	600	249,660	\$34,867.01	\$37,932.84	\$3,065.82	8.8%
57.0%	800	332,880	\$46,453.06	\$50,540.83	\$4,087.77	8.8%
57.0%	1,000	416,100	\$58,039.11	\$63,148.82	\$5,109.71	8.8%
57.0%	1,500	624,150	\$87,004.24	\$94,668.80	\$7,664.56	8.8%
57.0%	2,000	832,200	\$115,969.37	\$126,188.78	\$10,219.42	8.8%
57.0%	2,500	1,040,250	\$144,934.50	\$157,708.77	\$12,774.27	8.8%
57.0%	3,000	1,248,300	\$173,899.62	\$189,228.75	\$15,329.12	8.8%
71.0%	200	103,660	\$14,150.57	\$15,423.52	\$1,272.94	9.0%
71.0%	400	207,320	\$28,192.28	\$30,738.17	\$2,545.89	9.0%
71.0%	600	310,980	\$42,234.00	\$46,052.83	\$3,818.83	9.0%
71.0%	800	414,640	\$56,275.71	\$61,367.49	\$5,091.78	9.0%
71.0%	1,000	518,300	\$70,317.42	\$76,682.15	\$6,364.72	9.1%
71.0%	1,500	777,450	\$105,421.70	\$114,968.79	\$9,547.09	9.1%
71.0%	2,000	1,036,600	\$140,525.98	\$153,255.43	\$12,729.45	9.1%
71.0%	2,500	1,295,750	\$175,630.27	\$191,542.08	\$15,911.81	9.1%
71.0%	3,000	1,554,900	\$210,734.55	\$229,828.72	\$19,094.17	9.1%

  

	Rates - Effective February 1, 2008	Rates - Proposed May 1, 2008*	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
TOTAL	\$2.25	\$2.25	\$0.00
	\$7.94	\$7.94	\$0.00
	All kWh	All kWh	All kWh
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.00697	\$0.00697	\$0.00000
Stranded Cost Charge	\$0.00119	\$0.00119	\$0.00000
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000
Default Service Charge**	\$0.10898	\$0.12126	\$0.01228
TOTAL	\$0.12014	\$0.13242	\$0.01228

\* Comparison isolates the impact of changes to the Default Service Rates only.  
 \*\* Default Service Charges shown are based on the average of the DSC for each 3-month period.

Unitil Energy Systems, Inc. Typical Bill Impacts - February 1, 2008 versus May 1, 2008 Impacts do NOT Include the Electricity Consumption Tax Impact on OL Rate Customers							
	Nominal Watts	Lumens	Average Monthly kWh	Total Bill Using Rates 2/1/2008	Total Bill Using Rates 5/1/2008	Total Difference	% Total Difference
<u>Mercury Vapor:</u>							
1	100	3,500	40	\$12.44	\$12.74	\$0.30	2.4%
2	175	7,000	67	\$17.17	\$17.68	\$0.51	3.0%
3	250	11,000	95	\$21.78	\$22.49	\$0.72	3.3%
4	400	20,000	154	\$30.78	\$31.94	\$1.17	3.8%
5	1,000	60,000	388	\$71.50	\$74.44	\$2.94	4.1%
6	250	11,000	95	\$22.56	\$23.27	\$0.72	3.2%
7	400	20,000	154	\$31.79	\$32.95	\$1.17	3.7%
8	1,000	60,000	388	\$68.47	\$71.41	\$2.94	4.3%
9	100	3,500	40	\$12.52	\$12.82	\$0.30	2.4%
10	175	7,000	67	\$16.57	\$17.08	\$0.51	3.1%
<u>High Pressure Sodium:</u>							
11	50	4,000	21	\$10.43	\$10.59	\$0.16	1.5%
12	100	9,500	43	\$14.08	\$14.41	\$0.33	2.3%
13	150	16,000	60	\$16.06	\$16.51	\$0.45	2.8%
14	250	30,000	101	\$23.33	\$24.09	\$0.76	3.3%
15	400	50,000	161	\$33.51	\$34.72	\$1.22	3.6%
16	1,000	140,000	398	\$72.29	\$75.30	\$3.01	4.2%
17	150	16,000	60	\$17.63	\$18.08	\$0.45	2.6%
18	250	30,000	101	\$24.41	\$25.17	\$0.76	3.1%
19	400	50,000	161	\$33.15	\$34.36	\$1.22	3.7%
20	1,000	140,000	398	\$72.53	\$75.54	\$3.01	4.2%
21	50	4,000	21	\$9.76	\$9.92	\$0.16	1.6%
22	100	95,000	43	\$13.29	\$13.62	\$0.33	2.4%

	Rates - Effective February 1, 2008	Rates - Proposed May 1, 2008*	Difference
Customer Charge	\$0.00	\$0.00	\$0.00
Distribution Charge	<u>All kWh</u> \$0.00000	<u>All kWh</u> \$0.00000	<u>All kWh</u> \$0.00000
External Delivery Charge	\$0.00697	\$0.00697	\$0.00000
Stranded Cost Charge	\$0.00864	\$0.00864	\$0.00000
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000
Default Service Charge	\$0.09534	\$0.10291	\$0.00757
<b>TOTAL</b>	<b>\$0.11395</b>	<b>\$0.12152</b>	<b>\$0.00757</b>
<b>Luminaire Charges For Year Round Service:</b>			
	<u>Mercury Vapor Rate/Mo.</u>	<u>Mercury Vapor Rate/Mo.</u>	<u>Mercury Vapor Rate/Mo.</u>
1	\$7.88	\$7.88	\$0.00
2	\$9.54	\$9.54	\$0.00
3	\$10.95	\$10.95	\$0.00
4	\$13.23	\$13.23	\$0.00
5	\$27.29	\$27.29	\$0.00
6	\$11.73	\$11.73	\$0.00
7	\$14.24	\$14.24	\$0.00
8	\$24.26	\$24.26	\$0.00
9	\$7.96	\$7.96	\$0.00
10	\$8.94	\$8.94	\$0.00
	<u>Sodium Vapor Rate/Mo.</u>	<u>Sodium Vapor Rate/Mo.</u>	<u>Sodium Vapor Rate/Mo.</u>
11	\$8.04	\$8.04	\$0.00
12	\$9.18	\$9.18	\$0.00
13	\$9.22	\$9.22	\$0.00
14	\$11.82	\$11.82	\$0.00
15	\$15.16	\$15.16	\$0.00
16	\$26.94	\$26.94	\$0.00
17	\$10.79	\$10.79	\$0.00
18	\$12.90	\$12.90	\$0.00
19	\$14.80	\$14.80	\$0.00
20	\$27.18	\$27.18	\$0.00
21	\$7.37	\$7.37	\$0.00
22	\$8.39	\$8.39	\$0.00

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