

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

	<u>Nov-08</u>	<u>Dec-08</u>	<u>Jan-09</u>	<u>Total</u>
<u>G1 Class Default Service:</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	
1 Reconciliation (1)	\$33,936	\$33,703	\$34,515	\$102,155
2 Total Costs (Page 2)	\$667,006	\$733,510	\$850,951	\$2,251,468
3 Reconciliation plus Total Costs (L.1 + L.2)	\$700,942	\$767,214	\$885,466	\$2,353,623
4 kWh Purchases	7,481,597	7,430,235	7,609,175	22,521,007
5 Total, Before Losses (L.3 / L.4)	\$0.09369	\$0.10326	\$0.11637	
6 Losses	4.591%	4.591%	4.591%	
7 Total Retail Rate - Variable Default Service Charge (L.5 * (1+L.6))	\$0.09799	\$0.10800	\$0.12171	

(1) As filed in UES' March 14, 2008 Default Service filing. Balance as of January 31, 2008, as adjusted, allocated between rate periods (May-July 2008, August-October 2008, November 2008-January 2009, and February-April 2009) and then to each month on equal per kWh basis.

Total reconciliation for May 1, 2008-April 30, 2009	\$429,961
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

REDACTED

	Calculation of Working Capital Supplier Charges and GIS Support Payments						(g)	Calculation of Working Capital Renewable Energy Credits				(l)	(m)	(n)	(o)	(p)
	(a)	(b)	(c)	(d)	(e)	(f)		(h)	(i)	(j)	(k)					
	Total G1 Class DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365 (11.61/365)	Working Capital Requirement ((a+b)*c)	Prime Rate	Supply Related Working Capital (d * e)	Renewable Energy Credits (2)	Number of Days of Lead / 365 (257.98/365)	Working Capital Requirement (g * -h)	Prime Rate	Supply Related Working Capital (i * j)	Provision for Uncollected Accounts	Internal Company Administrative Costs (3)	Legal Charges	Consulting Outside Service Charges	Total Costs (sum a + b + f + g + k + l + m + n + o)
Nov-08	REDACTED	\$66	3.18%	REDACTED	5.00%	REDACTED	\$8,493	70.68%	(\$6,003)	5.00%	(\$300)	REDACTED	\$3,537	\$0	\$0	\$667,006
Dec-08	REDACTED	\$65	3.18%	REDACTED	5.00%	REDACTED	\$8,435	70.68%	(\$5,962)	5.00%	(\$298)	REDACTED	\$3,537	\$0	\$0	\$733,510
Jan-09	REDACTED	\$67	3.18%	REDACTED	5.00%	REDACTED	\$14,350	70.68%	(\$10,143)	5.00%	(\$507)	REDACTED	\$3,537	\$0	\$0	\$850,951
Total	REDACTED	\$198		REDACTED		REDACTED	\$31,278				(\$1,105)	REDACTED	\$10,612	\$0	\$0	\$2,251,468

- (1) Estimates based on monthly wholesale rate times estimated monthly purchases.
- (2) Schedule RSF-1, Confidential Attachment Tab A, stamped page 20.
- (3) Schedule LSM-4, Page 1 of 2, Total for G1 divided by 12.