

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

	<u>Nov-08</u> <u>Estimated</u>	<u>Dec-08</u> <u>Estimated</u>	<u>Jan-09</u> <u>Estimated</u>	<u>Feb-09</u> <u>Estimated</u>	<u>Mar-09</u> <u>Estimated</u>	<u>Apr-09</u> <u>Estimated</u>	<u>Total</u>
1 Non-G1 Class Default Service: Reconciliation (1)	(\$18,526)	(\$21,333)	(\$22,489)	(\$19,089)	(\$20,672)	(\$17,412)	(\$119,521)
2 Total Costs (Page 2)	<u>\$6,933,625</u>	<u>\$8,391,504</u>	<u>\$10,172,696</u>	<u>\$8,796,282</u>	<u>\$8,254,262</u>	<u>\$6,367,465</u>	<u>\$48,915,834</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$6,915,099	\$8,370,171	\$10,150,207	\$8,777,194	\$8,233,590	\$6,350,053	\$48,796,313
4 kWh Purchases	<u>71,606,417</u>	<u>82,454,457</u>	<u>86,923,116</u>	<u>73,780,506</u>	<u>79,902,110</u>	<u>67,299,007</u>	<u>461,965,613</u>
5 Total, Before Losses (L.3 / L.4)	\$0.09657	\$0.10151	\$0.11677	\$0.11896	\$0.10305	\$0.09436	\$0.10563
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 Default Service Charge (L.5 * (1+L.6))	\$0.10275	\$0.10801	\$0.12425	\$0.12658	\$0.10964	\$0.10039	
8 Total Retail Rate - Fixed Default Service Charge (L.5 * (1+L.6))							\$0.11239

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

Total reconciliation for May 1, 2008-April 30, 2009	(\$236,956)
Reconciliation amount for May-October 2008	(\$117,435)
Reconciliation amount for November 2008-April 2009	<u>(\$119,521)</u>
Total	<u>(\$236,956)</u>

	(a)	(b)	Calculation of Working Capital Supplier Charges and GIS Support Payments				(g)	Calculation of Working Capital Renewable Energy Credits				(l)	(m)	(n)	(o)	(p)
			(c)	(d)	(e)	(f)		(h)	(i)	(j)	(k)					
Total Non-G1 Class DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365 (7.16/365)	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	\$6,833,632	\$629	1.96%	\$134,064	5.00%	\$6,703	\$81,288	70.68%	(\$57,454)	5.00%	(\$2,873)	\$11,880	\$2,366	\$0	\$0	\$6,933,625
Dec-08	\$8,278,119	\$724	1.96%	\$162,401	5.00%	\$8,120	\$93,602	70.68%	(\$66,158)	5.00%	(\$3,308)	\$11,880	\$2,366	\$0	\$0	\$8,391,504
Jan-09	\$9,980,848	\$764	1.96%	\$195,804	5.00%	\$9,790	\$163,932	70.68%	(\$115,866)	5.00%	(\$5,793)	\$20,790	\$2,366	\$0	\$0	\$10,172,696
Feb-09	\$8,626,818	\$648	1.96%	\$169,240	5.00%	\$8,462	\$139,146	70.68%	(\$98,347)	5.00%	(\$4,917)	\$23,760	\$2,366	\$0	\$0	\$8,796,282
Mar-09	\$8,074,149	\$702	1.96%	\$158,400	5.00%	\$7,920	\$150,691	70.68%	(\$106,507)	5.00%	(\$5,325)	\$23,760	\$2,366	\$0	\$0	\$8,254,262
Apr-09	<u>\$6,206,283</u>	<u>\$591</u>	1.96%	\$121,757	5.00%	<u>\$6,088</u>	<u>\$126,922</u>	70.68%	(\$89,708)	5.00%	<u>(\$4,485)</u>	<u>\$29,700</u>	<u>\$2,366</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,367,465</u>
Total	\$47,999,850	\$4,058				\$47,083	\$755,581				(\$26,702)	\$121,770	\$14,193	\$0	\$0	\$48,915,834

- (1) Estimates based on monthly average wholesale rate times estimated monthly purchases.
(2) Schedule RSF-1, Confidential Attachment Tab A, stamped page 19.
(3) Schedule LSM-4, Page 1 of 2, Total for Non-G1 divided by 12.