

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

Residential Rate D 500 kWh Bill

<u>Rate Components</u>	<u>9/1/2008</u>	<u>11/1/2008</u>						<u>%</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	\$8.40	\$8.40	\$0.00	\$8.40	\$8.40	\$0.00	0.0%	
	<u>\$/kWh</u>	<u>\$/kWh</u>						
Distribution Charge								
First 250 kWh	\$0.01810	\$0.01810	\$0.00000	\$4.53	\$4.53	\$0.00	0.0%	
Excess 250 kWh	\$0.02310	\$0.02310	\$0.00000	\$5.78	\$5.78	\$0.00	0.0%	
External Delivery Charge	\$0.01524	\$0.01524	\$0.00000	\$7.62	\$7.62	\$0.00	0.0%	
Stranded Cost Charge	\$0.00882	\$0.00882	\$0.00000	\$4.41	\$4.41	\$0.00	0.0%	
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	\$1.50	\$1.50	\$0.00	0.0%	
Default Service Charge	<u>\$0.10291</u>	<u>\$0.11239</u>	<u>\$0.00948</u>	<u>\$51.46</u>	<u>\$56.20</u>	<u>\$4.74</u>	<u>5.7%</u>	
First 250 kWh	\$0.14807	\$0.15755	\$0.00948					
Excess 250 kWh	\$0.15307	\$0.16255	\$0.00948					
Total Bill				\$83.69	\$88.43	\$4.74	5.7%	

* Impacts do not include the Electricity Consumption Tax.

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

Regular General G2 Quick Recovery Water Heating and Space Heating 2,000 kWh Typical Bill							
<u>Rate Components</u>	9/1/2008	11/1/2008					%
	<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	\$3.75	\$3.75	\$0.00	\$3.75	\$3.75	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.02088	\$0.02088	\$0.00000	\$41.76	\$41.76	\$0.00	0.0%
External Delivery Charge	\$0.01524	\$0.01524	\$0.00000	\$30.48	\$30.48	\$0.00	0.0%
Stranded Cost Charge	\$0.00882	\$0.00882	\$0.00000	\$17.64	\$17.64	\$0.00	0.0%
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	\$6.00	\$6.00	\$0.00	0.0%
Default Service Charge	<u>\$0.10291</u>	<u>\$0.11239</u>	<u>\$0.00948</u>	<u>\$205.82</u>	<u>\$224.78</u>	<u>\$18.96</u>	<u>6.2%</u>
Total	\$0.15085	\$0.16033	\$0.00948	\$301.70	\$320.66	\$18.96	6.2%
Total Bill				\$305.45	\$324.41	\$18.96	6.2%

Regular General G2 kWh Meter 125 kWh Typical Bill							
<u>Rate Components</u>	9/1/2008	11/1/2008					%
	<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	\$8.40	\$8.40	\$0.00	\$8.40	\$8.40	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.02975	\$0.02975	\$0.00000	\$3.72	\$3.72	\$0.00	0.0%
External Delivery Charge	\$0.01524	\$0.01524	\$0.00000	\$1.91	\$1.91	\$0.00	0.0%
Stranded Cost Charge	\$0.00882	\$0.00882	\$0.00000	\$1.10	\$1.10	\$0.00	0.0%
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	\$0.38	\$0.38	\$0.00	0.0%
Default Service Charge	<u>\$0.10291</u>	<u>\$0.11239</u>	<u>\$0.00948</u>	<u>\$12.86</u>	<u>\$14.05</u>	<u>\$1.19</u>	<u>4.2%</u>
Total	\$0.15972	\$0.16920	\$0.00948	\$19.97	\$21.15	\$1.19	4.2%
Total Bill				\$28.37	\$29.55	\$1.19	4.2%

* Impacts do not include the Electricity Consumption Tax.

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

<u>Regular General G2 Demand, 10 kW, 3,000 kWh Typical Bill</u>							
	9/1/2008	11/1/2008					%
<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	\$11.00	\$11.00	\$0.00	\$11.00	\$11.00	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$7.03	\$7.03	\$0.00	\$70.30	\$70.30	\$0.00	0.0%
Stranded Cost Charge	\$1.55	\$1.55	\$0.00	\$15.50	\$15.50	\$0.00	0.0%
Total	\$8.58	\$8.58	\$0.00	\$85.80	\$85.80	\$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	\$0.01524	\$0.01524	\$0.00000	\$45.72	\$45.72	\$0.00	0.0%
Stranded Cost Charge	\$0.00298	\$0.00298	\$0.00000	\$8.94	\$8.94	\$0.00	0.0%
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	\$9.00	\$9.00	\$0.00	0.0%
Default Service Charge	<u>\$0.10291</u>	<u>\$0.11239</u>	<u>\$0.00948</u>	<u>\$308.73</u>	<u>\$337.17</u>	<u>\$28.44</u>	<u>6.1%</u>
Total	\$0.12413	\$0.13361	\$0.00948	\$372.39	\$400.83	\$28.44	6.1%
Total Bill				\$469.19	\$497.63	\$28.44	6.1%

<u>Large General - G1 550 kVa, 200,000 kWh Typical Bill</u>							
	9/1/2008	11/1/2008					%
<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	\$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	<u>\$2.25</u>	<u>\$2.25</u>	<u>\$0.00</u>	<u>\$1,237.50</u>	<u>\$1,237.50</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$7.94	\$7.94	\$0.00	\$4,367.00	\$4,367.00	\$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	\$0.01524	\$0.01524	\$0.00000	\$3,048.00	\$3,048.00	\$0.00	0.0%
Stranded Cost Charge	\$0.00267	\$0.00267	\$0.00000	\$534.00	\$534.00	\$0.00	0.0%
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	\$600.00	\$600.00	\$0.00	0.0%
Default Service Charge	<u>\$0.14797</u>	<u>\$0.10923</u>	<u>(\$0.03874)</u>	<u>\$29,593.33</u>	<u>\$21,846.00</u>	<u>(\$7,747.33)</u>	<u>-20.3%</u>
Total	\$0.16888	\$0.13014	(\$0.03874)	\$33,775.33	\$26,028.00	(\$7,747.33)	-20.3%
Total Bill				\$38,251.19	\$30,503.86	(\$7,747.33)	-20.3%

* Impacts do not include the Electricity Consumption Tax.

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

Residential Rate D 670 kWh Bill - Mean Use*

	9/1/2008	11/1/2008					%
<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	\$8.40	\$8.40	\$0.00	\$8.40	\$8.40	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.01810	\$0.01810	\$0.00000	\$4.53	\$4.53	\$0.00	0.0%
Excess 250 kWh	\$0.02310	\$0.02310	\$0.00000	\$9.70	\$9.70	\$0.00	0.0%
External Delivery Charge	\$0.01524	\$0.01524	\$0.00000	\$10.21	\$10.21	\$0.00	0.0%
Stranded Cost Charge	\$0.00882	\$0.00882	\$0.00000	\$5.91	\$5.91	\$0.00	0.0%
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	\$2.01	\$2.01	\$0.00	0.0%
Default Service Charge	<u>\$0.10291</u>	<u>\$0.11239</u>	<u>\$0.00948</u>	<u>\$68.95</u>	<u>\$75.30</u>	<u>\$6.35</u>	<u>5.8%</u>
First 250 kWh	\$0.14807	\$0.15755	\$0.00948				
Excess 250 kWh	\$0.15307	\$0.16255	\$0.00948				
Total Bill				\$109.71	\$116.06	\$6.35	5.8%

Residential Rate D 561 kWh Bill - Median Use*

	9/1/2008	11/1/2008					%
<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	\$8.40	\$8.40	\$0.00	\$8.40	\$8.40	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.01810	\$0.01810	\$0.00000	\$4.53	\$4.53	\$0.00	0.0%
Excess 250 kWh	\$0.02310	\$0.02310	\$0.00000	\$7.18	\$7.18	\$0.00	0.0%
External Delivery Charge	\$0.01524	\$0.01524	\$0.00000	\$8.55	\$8.55	\$0.00	0.0%
Stranded Cost Charge	\$0.00882	\$0.00882	\$0.00000	\$4.95	\$4.95	\$0.00	0.0%
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	\$1.68	\$1.68	\$0.00	0.0%
Default Service Charge	<u>\$0.10291</u>	<u>\$0.11239</u>	<u>\$0.00948</u>	<u>\$57.73</u>	<u>\$63.05</u>	<u>\$5.32</u>	<u>5.7%</u>
First 250 kWh	\$0.14807	\$0.15755	\$0.00948				
Excess 250 kWh	\$0.15307	\$0.16255	\$0.00948				
Total Bill				\$93.02	\$98.34	\$5.32	5.7%

* Based on billing period September 2007 through August 2008

** Impacts do not include the Electricity Consumption Tax.

Unitil Energy Systems, Inc.
Average Class Bill Impacts
Due to Proposed Rate Changes Effective November 1, 2008

(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	738,543	486,378,217	n/a	\$4,610,865	\$79,809,138	\$84,420,004	\$4,610,865	5.8%
General Service	125,046	354,008,286	1,298,686	\$3,355,999	\$56,621,300	\$59,977,299	\$3,355,999	5.9%
Large General Service	1,822	364,679,187	996,528	(\$14,127,672)	\$69,528,666	\$55,400,994	(\$14,127,672)	(20.3%)
Outdoor Lighting	117,884	9,206,974	n/a	\$87,282	\$2,433,427	\$2,520,709	\$87,282	3.6%
Total	983,295	1,214,272,664		(\$6,073,526)	\$208,392,531	\$202,319,005	(\$6,073,526)	(2.9%)

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

(E) Difference in proposed rate and current rate, 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) divided by Column (F)

Unitil Energy Systems, Inc. Typical Bill Impacts - September 1, 2008 versus November 1, 2008 Impacts do NOT include the Electricity Consumption Tax Impact on D Rate Customers				
Average kWh	Total Bill Using Rates 9/1/2008	Total Bill Using Rates 11/1/2008	Total Difference	% Total Difference
125	\$26.91	\$28.09	\$1.19	4.4%
250	\$45.42	\$47.79	\$2.37	5.2%
500	\$83.69	\$88.43	\$4.74	5.7%
600	\$98.99	\$104.68	\$5.69	5.7%
750	\$121.95	\$129.06	\$7.11	5.8%
1,000	\$160.22	\$169.70	\$9.48	5.9%
1,250	\$198.49	\$210.34	\$11.85	6.0%
1,500	\$236.76	\$250.98	\$14.22	6.0%
2,000	\$313.29	\$332.25	\$18.96	6.1%
3,500	\$542.90	\$576.08	\$33.18	6.1%
5,000	\$772.50	\$819.90	\$47.40	6.1%

	<u>Rates - Effective September 1, 2008</u>	<u>Rates - Proposed November 1, 2008</u>	<u>Difference</u>
Customer Charge	\$8.40	\$8.40	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge: First 250 kWh	\$0.01810	\$0.01810	\$0.00000
Excess 250 kWh	\$0.02310	\$0.02310	\$0.00000
External Delivery Charge	\$0.01524	\$0.01524	\$0.00000
Stranded Cost Charge	\$0.00882	\$0.00882	\$0.00000
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000
Default Service Charge	<u>\$0.10291</u>	<u>\$0.11239</u>	<u>\$0.00948</u>
TOTAL First 250 kWh	\$0.14807	\$0.15755	\$0.00948
Excess 250 kWh	\$0.15307	\$0.16255	\$0.00948

Unitil Energy Systems, Inc.						
Typical Bill Impacts - September 1, 2008 versus November 1, 2008						
Impacts do NOT include the Electricity Consumption Tax						
Impact on G2 Rate Customers						
Load Factor	Average Monthly kW	Average Monthly kWh	Total Bill Using Rates 9/1/2008	Total Bill Using Rates 11/1/2008	Total Difference	% Total Difference
20%	5	730	\$144.51	\$151.44	\$6.92	4.8%
20%	10	1,460	\$278.03	\$291.87	\$13.84	5.0%
20%	15	2,190	\$411.54	\$432.31	\$20.76	5.0%
20%	25	3,650	\$678.57	\$713.18	\$34.60	5.1%
20%	50	7,300	\$1,346.15	\$1,415.35	\$69.20	5.1%
20%	75	10,950	\$2,013.72	\$2,117.53	\$103.81	5.2%
20%	100	14,600	\$2,681.30	\$2,819.71	\$138.41	5.2%
20%	150	21,900	\$4,016.45	\$4,224.06	\$207.61	5.2%
36%	5	1,314	\$217.01	\$229.46	\$12.46	5.7%
36%	10	2,628	\$423.01	\$447.93	\$24.91	5.9%
36%	15	3,942	\$629.02	\$666.39	\$37.37	5.9%
36%	25	6,570	\$1,041.03	\$1,103.32	\$62.28	6.0%
36%	50	13,140	\$2,071.07	\$2,195.64	\$124.57	6.0%
36%	75	19,710	\$3,101.10	\$3,287.95	\$186.85	6.0%
36%	100	26,280	\$4,131.14	\$4,380.27	\$249.13	6.0%
36%	150	39,420	\$6,191.20	\$6,564.91	\$373.70	6.0%
50%	5	1,825	\$280.44	\$297.74	\$17.30	6.2%
50%	10	3,650	\$549.87	\$584.48	\$34.60	6.3%
50%	15	5,475	\$819.31	\$871.21	\$51.90	6.3%
50%	25	9,125	\$1,358.19	\$1,444.69	\$86.51	6.4%
50%	50	18,250	\$2,705.37	\$2,878.38	\$173.01	6.4%
50%	75	27,375	\$4,052.56	\$4,312.07	\$259.51	6.4%
50%	100	36,500	\$5,399.75	\$5,745.77	\$346.02	6.4%
50%	150	54,750	\$8,094.12	\$8,613.15	\$519.03	6.4%
	<u>Rates - Effective</u>	<u>Rates - Proposed</u>	<u>Difference</u>			
	<u>September 1,</u>	<u>November 1, 2008</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			
TOTAL	\$8.58	\$8.58	\$0.00			
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>			
Distribution Charge	\$0.00000	\$0.00000	\$0.00000			
External Delivery Charge	\$0.01524	\$0.01524	\$0.00000			
Stranded Cost Charge	\$0.00298	\$0.00298	\$0.00000			
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000			
Default Service Charge	\$0.10291	\$0.11239	-\$0.00948			
TOTAL	\$0.12413	\$0.13361	\$0.00948			

Unitil Energy Systems, Inc. Typical Bill Impacts - September 1, 2008 versus November 1, 2008 Impacts do NOT include the Electricity Consumption Tax Impact on G2 kWh Meter Rate Customers																																								
Average Monthly kWh	Total Bill Using Rates 9/1/2008	Total Bill Using Rates 11/1/2008	Total Difference	% Total Difference																																				
15	\$10.80	\$10.94	\$0.14	1.3%																																				
75	\$20.38	\$21.09	\$0.71	3.5%																																				
150	\$32.36	\$33.78	\$1.42	4.4%																																				
250	\$48.33	\$50.70	\$2.37	4.9%																																				
350	\$64.30	\$67.62	\$3.32	5.2%																																				
450	\$80.27	\$84.54	\$4.27	5.3%																																				
550	\$96.25	\$101.46	\$5.21	5.4%																																				
650	\$112.22	\$118.38	\$6.16	5.5%																																				
750	\$128.19	\$135.30	\$7.11	5.5%																																				
900	\$152.15	\$160.68	\$8.53	5.6%																																				
<table border="1"> <thead> <tr> <th></th> <th> Rates - Effective September 1, 2008 </th> <th> Rates - Proposed </th> <th> Difference </th> </tr> </thead> <tbody> <tr> <td>kWh Meter Customer Charge</td> <td>\$8.40</td> <td>\$8.40</td> <td>\$0.00</td> </tr> <tr> <td></td> <td><u>All kWh</u></td> <td><u>All kWh</u></td> <td><u>All kWh</u></td> </tr> <tr> <td>Distribution Charge</td> <td>\$0.02975</td> <td>\$0.02975</td> <td>\$0.00000</td> </tr> <tr> <td>External Delivery Charge</td> <td>\$0.01524</td> <td>\$0.01524</td> <td>\$0.00000</td> </tr> <tr> <td>Stranded Cost Charge</td> <td>\$0.00882</td> <td>\$0.00882</td> <td>\$0.00000</td> </tr> <tr> <td>System Benefits Charge</td> <td>\$0.00300</td> <td>\$0.00300</td> <td>\$0.00000</td> </tr> <tr> <td>Default Service Charge</td> <td>\$0.10291</td> <td>\$0.11239</td> <td>\$0.00948</td> </tr> <tr> <td>TOTAL</td> <td>\$0.15972</td> <td>\$0.16920</td> <td>\$0.00948</td> </tr> </tbody> </table>						Rates - Effective September 1, 2008	Rates - Proposed	Difference	kWh Meter Customer Charge	\$8.40	\$8.40	\$0.00		<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	Distribution Charge	\$0.02975	\$0.02975	\$0.00000	External Delivery Charge	\$0.01524	\$0.01524	\$0.00000	Stranded Cost Charge	\$0.00882	\$0.00882	\$0.00000	System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	Default Service Charge	\$0.10291	\$0.11239	\$0.00948	TOTAL	\$0.15972	\$0.16920	\$0.00948
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Unitil Energy Systems, Inc. Typical Bill Impacts - September 1, 2008 versus November 1, 2008 Impacts do NOT include the Electricity Consumption Tax Impact on G2 QRWH and SH Rate Customers																																								
<u>Average kWh</u>	<u>Total Bill Using Rates 9/1/2008</u>	<u>Total Bill Using Rates 11/1/2008</u>	<u>Total Difference</u>	<u>% Total Difference</u>																																				
100	\$18.84	\$19.78	\$0.95	5.0%																																				
200	\$33.92	\$35.82	\$1.90	5.6%																																				
300	\$49.01	\$51.85	\$2.84	5.8%																																				
400	\$64.09	\$67.88	\$3.79	5.9%																																				
500	\$79.18	\$83.92	\$4.74	6.0%																																				
750	\$116.89	\$124.00	\$7.11	6.1%																																				
1,000	\$154.60	\$164.08	\$9.48	6.1%																																				
1,500	\$230.03	\$244.25	\$14.22	6.2%																																				
2,000	\$305.45	\$324.41	\$18.96	6.2%																																				
2,500	\$380.88	\$404.58	\$23.70	6.2%																																				
<table border="1"> <thead> <tr> <th></th> <th style="text-align: center;"><u>Rates - Effective September 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>Customer Charge</td> <td style="text-align: center;">\$3.75</td> <td style="text-align: center;">\$3.75</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;">\$0.02088</td> <td style="text-align: center;">\$0.02088</td> <td style="text-align: center;">\$0.00000</td> </tr> <tr> <td>External Delivery Charge</td> <td style="text-align: center;">\$0.01524</td> <td style="text-align: center;">\$0.01524</td> <td style="text-align: center;">\$0.00000</td> </tr> <tr> <td>Stranded Cost Charge</td> <td style="text-align: center;">\$0.00882</td> <td style="text-align: center;">\$0.00882</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>\$0.10291</u></td> <td style="text-align: center;"><u>\$0.11239</u></td> <td style="text-align: center;"><u>\$0.00948</u></td> </tr> <tr> <td>TOTAL</td> <td style="text-align: center;">\$0.15085</td> <td style="text-align: center;">\$0.16033</td> <td style="text-align: center;">\$0.00948</td> </tr> </tbody> </table>						<u>Rates - Effective September 1, 2008</u>	<u>Rates - Proposed</u>	<u>Difference</u>	Customer Charge	\$3.75	\$3.75	\$0.00		<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	Distribution Charge	\$0.02088	\$0.02088	\$0.00000	External Delivery Charge	\$0.01524	\$0.01524	\$0.00000	Stranded Cost Charge	\$0.00882	\$0.00882	\$0.00000	System Benefits Charge	\$0.00300	\$0.00300	\$0.00000	Default Service Charge	<u>\$0.10291</u>	<u>\$0.11239</u>	<u>\$0.00948</u>	TOTAL	\$0.15085	\$0.16033	\$0.00948
	<u>Rates - Effective September 1, 2008</u>	<u>Rates - Proposed</u>	<u>Difference</u>																																					
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Unitil Energy Systems, Inc. Typical Bill Impacts - September 1, 2008 versus November 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 9/1/2008	Total Bill Using Rates 11/1/2008	Total Difference	% Total Difference
25.0%	200	36,500	\$7,860.86	\$6,446.97	(\$1,413.89)	(18.0%)
25.0%	400	73,000	\$15,612.86	\$12,785.08	(\$2,827.78)	(18.1%)
25.0%	600	109,500	\$23,364.86	\$19,123.19	(\$4,241.67)	(18.2%)
25.0%	800	146,000	\$31,116.85	\$25,461.30	(\$5,655.55)	(18.2%)
25.0%	1,000	182,500	\$38,868.85	\$31,799.41	(\$7,069.44)	(18.2%)
25.0%	1,500	273,750	\$58,248.85	\$47,644.69	(\$10,604.16)	(18.2%)
25.0%	2,000	365,000	\$77,628.84	\$63,489.96	(\$14,138.88)	(18.2%)
25.0%	2,500	456,250	\$97,008.84	\$79,335.24	(\$17,673.60)	(18.2%)
25.0%	3,000	547,500	\$116,388.84	\$95,180.51	(\$21,208.33)	(18.2%)
40.0%	200	58,400	\$11,559.26	\$9,297.04	(\$2,262.22)	(19.6%)
40.0%	400	116,800	\$23,009.65	\$18,485.21	(\$4,524.44)	(19.7%)
40.0%	600	175,200	\$34,460.05	\$27,673.39	(\$6,786.66)	(19.7%)
40.0%	800	233,600	\$45,910.45	\$36,861.56	(\$9,048.89)	(19.7%)
40.0%	1,000	292,000	\$57,360.85	\$46,049.74	(\$11,311.11)	(19.7%)
40.0%	1,500	438,000	\$85,986.84	\$69,020.18	(\$16,966.66)	(19.7%)
40.0%	2,000	584,000	\$114,612.83	\$91,990.62	(\$22,622.21)	(19.7%)
40.0%	2,500	730,000	\$143,238.83	\$114,961.06	(\$28,277.77)	(19.7%)
40.0%	3,000	876,000	\$171,864.82	\$137,931.50	(\$33,933.32)	(19.7%)
57.0%	200	83,220	\$15,750.78	\$12,527.11	(\$3,223.67)	(20.5%)
57.0%	400	166,440	\$31,392.69	\$24,945.36	(\$6,447.33)	(20.5%)
57.0%	600	249,660	\$47,034.61	\$37,363.61	(\$9,671.00)	(20.6%)
57.0%	800	332,880	\$62,676.52	\$49,781.86	(\$12,894.66)	(20.6%)
57.0%	1,000	416,100	\$78,318.44	\$62,200.11	(\$16,118.33)	(20.6%)
57.0%	1,500	624,150	\$117,423.23	\$93,245.74	(\$24,177.49)	(20.6%)
57.0%	2,000	832,200	\$156,528.02	\$124,291.37	(\$32,236.65)	(20.6%)
57.0%	2,500	1,040,250	\$195,632.81	\$155,337.00	(\$40,295.82)	(20.6%)
57.0%	3,000	1,248,300	\$234,737.60	\$186,382.62	(\$48,354.98)	(20.6%)
71.0%	200	103,660	\$19,202.62	\$15,187.17	(\$4,015.44)	(20.9%)
71.0%	400	207,320	\$38,296.37	\$30,265.48	(\$8,030.89)	(21.0%)
71.0%	600	310,980	\$57,390.13	\$45,343.80	(\$12,046.33)	(21.0%)
71.0%	800	414,640	\$76,483.88	\$60,422.11	(\$16,061.77)	(21.0%)
71.0%	1,000	518,300	\$95,577.64	\$75,500.42	(\$20,077.21)	(21.0%)
71.0%	1,500	777,450	\$143,312.02	\$113,196.20	(\$30,115.82)	(21.0%)
71.0%	2,000	1,036,600	\$191,046.41	\$150,891.98	(\$40,154.43)	(21.0%)
71.0%	2,500	1,295,750	\$238,780.80	\$188,587.77	(\$50,193.04)	(21.0%)
71.0%	3,000	1,554,900	\$286,515.19	\$226,283.55	(\$60,231.64)	(21.0%)

	Rates - Effective September 1, 2008	Proposed November 1, 2008	Difference
Customer Charge	\$108.86	\$108.86	\$0.00
Distribution Charge	<u>All kVA</u>	<u>All kVA</u>	<u>All kVA</u>
Stranded Cost Charge	\$5.69	\$5.69	\$0.00
TOTAL	<u>\$2.25</u>	<u>\$2.25</u>	<u>\$0.00</u>
	\$7.94	\$7.94	\$0.00
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>
Distribution Charge	\$0.00000	\$0.00000	\$0.00000
External Delivery Charge	\$0.01524	\$0.01524	\$0.00000
Stranded Cost Charge	\$0.00267	\$0.00267	\$0.00000
System Benefits Charge	\$0.00300	\$0.00300	\$0.00000
Default Service Charge*	<u>\$0.14797</u>	<u>\$0.10923</u>	<u>(\$0.03874)</u>
TOTAL	<u>\$0.16888</u>	<u>\$0.13014</u>	<u>(\$0.03874)</u>

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

Unitil Energy Systems, Inc. Typical Bill Impacts - September 1, 2008 versus November 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 9/1/2008	Total Bill Using Rates 11/1/2008	Total Difference	% Total Difference
<u>Mercury Vapor:</u>							
1	100	3,500	40	\$13.08	\$13.46	\$0.38	2.9%
2	175	7,000	67	\$18.25	\$18.88	\$0.64	3.5%
3	250	11,000	95	\$23.30	\$24.20	\$0.90	3.9%
4	400	20,000	154	\$33.25	\$34.71	\$1.46	4.4%
5	1,000	60,000	388	\$77.72	\$81.40	\$3.68	4.7%
6	250	11,000	95	\$24.08	\$24.98	\$0.90	3.7%
7	400	20,000	154	\$34.26	\$35.72	\$1.46	4.3%
8	1,000	60,000	388	\$74.69	\$78.37	\$3.68	4.9%
9	100	3,500	40	\$13.16	\$13.54	\$0.38	2.9%
10	175	7,000	67	\$17.65	\$18.28	\$0.64	3.6%
<u>High Pressure Sodium:</u>							
11	50	4,000	21	\$10.77	\$10.97	\$0.20	1.8%
12	100	9,500	43	\$14.77	\$15.18	\$0.41	2.8%
13	150	16,000	60	\$17.02	\$17.59	\$0.57	3.3%
14	250	30,000	101	\$24.95	\$25.90	\$0.96	3.8%
15	400	50,000	161	\$36.09	\$37.61	\$1.53	4.2%
16	1,000	140,000	398	\$78.67	\$82.44	\$3.77	4.8%
17	150	16,000	60	\$18.59	\$19.16	\$0.57	3.1%
18	250	30,000	101	\$26.03	\$26.98	\$0.96	3.7%
19	400	50,000	161	\$35.73	\$37.25	\$1.53	4.3%
20	1,000	140,000	398	\$78.91	\$82.68	\$3.77	4.8%
21	50	4,000	21	\$10.10	\$10.30	\$0.20	2.0%
22	100	95,000	43	\$13.98	\$14.39	\$0.41	2.9%
				<u>Rates - Effective</u> September 1, 2008	<u>Rates - Proposed</u> November 1, 2008	<u>Difference</u>	
Customer Charge		\$0.00		\$0.00		\$0.00	
		<u>All kWh</u>		<u>All kWh</u>		<u>All kWh</u>	
Distribution Charge		\$0.00000		\$0.00000		\$0.00000	
External Delivery Charge		\$0.01524		\$0.01524		\$0.00000	
Stranded Cost Charge		\$0.00882		\$0.00882		\$0.00000	
System Benefits Charge		\$0.00300		\$0.00300		\$0.00000	
Default Service Charge		<u>\$0.10291</u>		<u>\$0.11239</u>		<u>\$0.00948</u>	
TOTAL		\$0.12997		\$0.13945		\$0.00948	
<u>Luminaire Charges For Year Round Service:</u>							
		<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	