

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:

	<u>Dec-15</u>	<u>Jan-16</u>	<u>Feb-16</u>	<u>Mar-16</u>	<u>Apr-16</u>	<u>May-16</u>	<u>Total</u>	
<i>Power Supply Charge</i>								
	As shown on Schedule LSM-2, Page 1							
<u>Residential Class</u>								
1	Reconciliation	(\$22,771)	(\$23,994)	(\$22,645)	(\$20,346)	(\$18,419)	(\$17,130)	(\$125,304)
2	Total Costs	\$3,480,619	\$4,594,771	\$4,285,670	\$3,015,924	\$2,088,170	\$1,620,290	\$19,085,444
3	Reconciliation plus Total Costs (L.1 + L.2)	\$3,457,848	\$4,570,777	\$4,263,024	\$2,995,578	\$2,069,751	\$1,603,160	\$18,960,140
4	kWh Purchases	<u>41,166,605</u>	<u>43,378,451</u>	<u>40,940,235</u>	<u>36,783,642</u>	<u>33,298,924</u>	<u>30,968,524</u>	<u>226,536,380</u>
5	Total, Before Losses (L.3 / L.4)	\$0.08400	\$0.10537	\$0.10413	\$0.08144	\$0.06216	\$0.05177	\$0.08370
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>
	Total Retail Rate - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.08937	\$0.11211	\$0.11079	\$0.08665	\$0.06613	\$0.05508	
	Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.08905
<u>G2 and OL Class</u>								
9	Reconciliation	(\$8,933)	(\$9,194)	(\$9,186)	(\$9,169)	(\$8,602)	(\$8,287)	(\$53,370)
10	Total Costs	\$1,367,153	\$1,743,727	\$1,713,255	\$1,337,392	\$952,131	\$763,851	\$7,877,509
11	Reconciliation plus Total Costs (L.9 + L.10)	\$1,358,220	\$1,734,533	\$1,704,069	\$1,328,223	\$943,529	\$755,564	\$7,824,139
12	kWh Purchases	<u>16,152,651</u>	<u>16,623,879</u>	<u>16,609,176</u>	<u>16,578,365</u>	<u>15,552,653</u>	<u>14,983,185</u>	<u>96,499,908</u>
13	Total, Before Losses (L.11 / L.12)	\$0.08409	\$0.10434	\$0.10260	\$0.08012	\$0.06067	\$0.05043	\$0.08108
14	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>
	Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.08947	\$0.11102	\$0.10916	\$0.08525	\$0.06455	\$0.05365	
	Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.08627

<i>Renewable Portfolio Standard (RPS) Charge</i>							
	As shown on Schedule LSM-3, Page 1						
17 Reconciliation	(\$90,817)	(\$95,068)	(\$91,182)	(\$84,547)	(\$77,401)	(\$72,806)	(\$511,822)
18 Total Costs	<u>\$194,365</u>	<u>\$417,212</u>	<u>\$400,160</u>	<u>\$371,049</u>	<u>\$339,688</u>	<u>\$319,525</u>	<u>\$2,042,000</u>
19 Reconciliation plus Total Costs (L.17 + L.18)	\$103,548	\$322,144	\$308,978	\$286,502	\$262,287	\$246,719	\$1,530,178
20 kWh Purchases	<u>57,319,256</u>	<u>60,002,329</u>	<u>57,549,411</u>	<u>53,362,007</u>	<u>48,851,576</u>	<u>45,951,709</u>	<u>323,036,288</u>
21 Total, Before Losses (L.19 / L.20)	\$0.00181	\$0.00537	\$0.00537	\$0.00537	\$0.00537	\$0.00537	\$0.00474
22 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>
23 Total Retail Rate - Variable RPS Charge (L.21 * (1+L.22))	\$0.00192	\$0.00571	\$0.00571	\$0.00571	\$0.00571	\$0.00571	
24 Total Retail Rate - Fixed RPS Charge (L.21 * (1+L.22))							\$0.00504

<i>TOTAL DEFAULT SERVICE CHARGE</i>							
Total Retail Rate - Residential Variable Default Service Charge (L.7 + L.23)							
25	\$0.09129	\$0.11782	\$0.11650	\$0.09236	\$0.07184	\$0.06079	
Total Retail Rate - Residential Fixed Default Service Charge (L.8+L.24)							
26							\$0.09409
Total Retail Rate - G2 and OL Variable Default Service Charge (L.15 + L.23)							
27	\$0.09139	\$0.11673	\$0.11487	\$0.09096	\$0.07026	\$0.05936	
Total Retail Rate - G2 and OL Fixed Default Service Charge (L.16+L.24)							
28							\$0.09131

Authorized by NHPUC Order No. in Case No. DE 15-079, dated

CALCULATION OF THE DEFAULT SERVICE CHARGE

Non-G1 Class Default Service:

	<u>Jun-15</u>	<u>Jul-15</u>	<u>Aug-15</u>	<u>Sep-15</u>	<u>Oct-15</u>	<u>Nov-15</u>	<u>Total</u>
<i>Power Supply Charge</i>							
<u>Residential Class</u>							
1 Reconciliation	(\$18,864)	(\$22,600)	(\$23,102)	(\$17,510)	(\$16,730)	(\$17,886)	(\$116,693)
2 Total Costs	\$2,407,818	\$3,212,457	\$2,930,915	\$2,085,067	\$2,062,232	\$2,933,915	\$15,632,402
3 Reconciliation plus Total Costs (L.1 + L.2)	\$2,388,954	\$3,189,856	\$2,907,812	\$2,067,556	\$2,045,502	\$2,916,029	\$15,515,709
4 kWh Purchases	<u>39,812,701</u>	<u>47,698,841</u>	<u>48,758,244</u>	<u>36,955,383</u>	<u>35,309,306</u>	<u>37,749,093</u>	<u>246,283,568</u>
5 Total, Before Losses (L.3 / L.4)	\$0.06000	\$0.06687	\$0.05964	\$0.05595	\$0.05793	\$0.07725	\$0.06300
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>
Total Retail Rate – Residential Variable Power Supply Charge (L.5 * (1+L.6))							
7	\$0.06385	\$0.07115	\$0.06345	\$0.05953	\$0.06164	\$0.08219	
Total Retail Rate – Residential Fixed Power Supply Charge (L.5 * (1+L.6))							
8							\$0.06703
<u>G2 and OL Class</u>							
9 Reconciliation	(\$9,261)	(\$11,431)	(\$11,298)	(\$9,897)	(\$8,395)	(\$8,371)	(\$58,653)
10 Total Costs	\$1,164,171	\$1,654,291	\$1,455,151	\$1,217,293	\$1,045,863	\$1,403,207	\$7,939,975
11 Reconciliation plus Total Costs (L.9 + L.10)	\$1,154,910	\$1,642,860	\$1,443,853	\$1,207,396	\$1,037,468	\$1,394,836	\$7,881,322
12 kWh Purchases	<u>19,543,351</u>	<u>24,122,501</u>	<u>23,842,757</u>	<u>20,886,551</u>	<u>17,716,054</u>	<u>17,665,628</u>	<u>123,776,842</u>
13 Total, Before Losses (L.11 / L.12)	\$0.05909	\$0.06810	\$0.06056	\$0.05781	\$0.05856	\$0.07896	\$0.06367
14 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>
Total Retail Rate – G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))							
15	\$0.06288	\$0.07246	\$0.06443	\$0.06151	\$0.06231	\$0.08401	
Total Retail Rate – G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							
16							\$0.06775

Renewable Portfolio Standard (RPS) Charge

17 Reconciliation	(\$80,565)	(\$97,484)	(\$98,543)	(\$78,510)	(\$71,972)	(\$75,215)	(\$502,289)
18 Total Costs	<u>\$202,007</u>	<u>\$244,432</u>	<u>\$247,084</u>	<u>\$196,859</u>	<u>\$180,463</u>	<u>\$188,592</u>	<u>\$1,259,437</u>
19 Reconciliation plus Total Costs (L.17 + L.18)	\$121,442	\$146,948	\$148,542	\$118,349	\$108,490	\$113,377	\$757,148
20 kWh Purchases	<u>59,356,052</u>	<u>71,821,342</u>	<u>72,601,001</u>	<u>57,841,934</u>	<u>53,025,360</u>	<u>55,414,721</u>	<u>370,060,410</u>
21 Total, Before Losses (L.19 / L.20)	\$0.00205	\$0.00205	\$0.00205	\$0.00205	\$0.00205	\$0.00205	\$0.00205
22 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>
Total Retail Rate – Variable RPS Charge (L.21 * (1+L.22))							
23	\$0.00218	\$0.00218	\$0.00218	\$0.00218	\$0.00218	\$0.00218	
Total Retail Rate – Fixed RPS Charge (L.21 * (1+L.22))							
24							\$0.00218

TOTAL DEFAULT SERVICE CHARGE

Total Retail Rate – Residential Variable Default Service Charge (L.7 + L.23)							
25	\$0.06603	\$0.07333	\$0.06563	\$0.06171	\$0.06382	\$0.08437	
Total Retail Rate – Residential Fixed Default Service Charge (L.8 + L.24)							
26							\$0.06921
Total Retail Rate – G2 and OL Variable Default Service Charge (L.15 + L.23)							
27	\$0.06506	\$0.07464	\$0.06661	\$0.06369	\$0.06449	\$0.08619	
Total Retail Rate – G2 and OL Fixed Default Service Charge (L.16 + L.24)							
28							\$0.06993

Authorized by NHPUC Order No. 25,777 in Case No. DE 15-079, dated April 10, 2015

CALCULATION OF THE DEFAULT SERVICE CHARGE

G1 Class Default Service:								As shown on Schedule LSM-4, Page 1							
	<u>Jun-15</u>	<u>Jul-15</u>	<u>Aug-15</u>	<u>Sep-15</u>	<u>Oct-15</u>	<u>Nov-15</u>	<u>Total</u>	<u>Dec-15</u>	<u>Jan-16</u>	<u>Feb-16</u>	<u>Mar-16</u>	<u>Apr-16</u>	<u>May-16</u>	<u>Total</u>	
Power Supply Charge															
1	Reconciliation						(\$238,690)							(\$217,072)	
2	Total Costs excl. wholesale supplier charge						<u>\$20,265</u>							<u>\$21,966</u>	
3	Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)						(\$218,425)							(\$195,105)	
4	kWh Purchases						<u>46,592,069</u>							<u>20,996,111</u>	
5	Total, Before Losses (L.3 / L.4)						(\$0.00469)							(\$0.00929)	
6	Losses						<u>4.591%</u>							<u>4.591%</u>	
7	Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	(\$0.00490)	(\$0.00490)	(\$0.00490)	(\$0.00490)	(\$0.00490)	(\$0.00490)	(\$0.00972)	(\$0.00972)	(\$0.00972)	(\$0.00972)	(\$0.00972)	(\$0.00972)	(\$0.00972)	
8a	Wholesale Supplier Charge	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
8b	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>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
8	Retail Rate - Wholesale Supplier Charge (L.8a * (1+L.8b))	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
9	Total Retail Rate - Power Supply Charge (L.7 + L.8)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	
Renewable Portfolio Standard (RPS) Charge								As shown on Schedule LSM-5, Page 1							
10	Reconciliation	(\$7,634)	(\$7,614)	(\$8,347)	(\$7,895)	(\$6,178)	(\$7,007)	(\$44,675)	(\$6,910)	(\$6,630)	(\$6,718)	(\$7,010)	(\$6,565)	(\$6,799)	(\$40,632)
11	Total Costs	<u>\$27,567</u>	<u>\$27,494</u>	<u>\$30,142</u>	<u>\$28,509</u>	<u>\$22,310</u>	<u>\$25,301</u>	<u>\$161,324</u>	<u>\$12,319</u>	<u>\$24,237</u>	<u>\$24,558</u>	<u>\$25,625</u>	<u>\$23,999</u>	<u>\$24,856</u>	<u>\$135,593</u>
12	Reconciliation plus Total Costs (L.10+ L.11)	\$19,933	\$19,880	\$21,795	\$20,614	\$16,132	\$18,294	\$116,648	\$5,409	\$17,607	\$17,840	\$18,615	\$17,434	\$18,057	\$94,961
13	kWh Purchases	<u>7,961,674</u>	<u>7,940,598</u>	<u>8,705,486</u>	<u>8,233,654</u>	<u>6,443,461</u>	<u>7,307,196</u>	<u>46,592,069</u>	<u>3,570,608</u>	<u>3,426,028</u>	<u>3,471,343</u>	<u>3,622,174</u>	<u>3,392,414</u>	<u>3,513,544</u>	<u>20,996,111</u>
14	Total, Before Losses (L.12 / L.13)	\$0.00250	\$0.00250	\$0.00250	\$0.00250	\$0.00250	\$0.00250		\$0.00151	\$0.00514	\$0.00514	\$0.00514	\$0.00514	\$0.00514	
15	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>		<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	<u>4.591%</u>	
16	Total Retail Rate - RPS Charge (L.14 * (1+L.15))	\$0.00262	\$0.00262	\$0.00262	\$0.00262	\$0.00262	\$0.00262		\$0.00158	\$0.00538	\$0.00538	\$0.00538	\$0.00538	\$0.00538	
TOTAL DEFAULT SERVICE CHARGE															
17	Total Retail Rate - Default Service Charge (L.9 + L.16)	MARKET	MARKET	MARKET	MARKET	MARKET	MARKET		MARKET	MARKET	MARKET	MARKET	MARKET	MARKET	

Authorized by NHPUC Order No. 25,777 in Case No. DE 15-079, dated April 10, 2015

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

Thirty-Fifth Fourth Revised Page 6
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**SUMMARY OF LOW-INCOME
ELECTRIC ASSISTANCE PROGRAM DISCOUNTS**

Low-Income Electric Assistance Program (LI-EAP) Discounts for Eligible Customers

Tier	Percentage of Federal Poverty Guidelines	Discount (5)	Blocks	LI-EAP discount Delivery Only; Excludes Supply	LI-EAP discount Fixed Default Service Supply Only	LI-EAP discount Variable Default Service Supply Only				LI-EAP discount Fixed Default Service Supply Only	LI-EAP discount Variable Default Service Supply Only					
				Dec 2015 - May 2016 (1) Aug 2015 - Nov 2015 (1)	Jun 2015 - Nov 2015 (2)	Aug 15 (3)	Sep 15 (3)	Oct 15 (3)	Nov 15 (3)	Dec 2015 - May 2016 (2)	Dec-15 (3)	Jan-16 (3)	Feb-16 (3)	Mar-16 (3)	Apr-16 (3)	May-16 (3)
1 (4)	N/A	N/A														
2	151 - 200	9%	Customer Charge	(\$0.92)												
			First 250 kWh	(\$0.00549)	(\$0.00623)	(\$0.00591)	(\$0.00555)	(\$0.00574)	(\$0.00759)	(\$0.00847)	(\$0.00822)	(\$0.01060)	(\$0.01049)	(\$0.00831)	(\$0.00647)	(\$0.00547)
			Next 500 kWh	(\$0.00594)	(\$0.00623)	(\$0.00591)	(\$0.00555)	(\$0.00574)	(\$0.00759)	(\$0.00847)	(\$0.00822)	(\$0.01060)	(\$0.01049)	(\$0.00831)	(\$0.00647)	(\$0.00547)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
3	126 - 150	23%	Customer Charge	(\$2.36)												
			First 250 kWh	(\$0.01404)	(\$0.01592)	(\$0.01509)	(\$0.01419)	(\$0.01468)	(\$0.01941)	(\$0.02164)	(\$0.02100)	(\$0.02710)	(\$0.02680)	(\$0.02124)	(\$0.01652)	(\$0.01398)
			Next 500 kWh	(\$0.01519)	(\$0.01592)	(\$0.01509)	(\$0.01419)	(\$0.01468)	(\$0.01941)	(\$0.02164)	(\$0.02100)	(\$0.02710)	(\$0.02680)	(\$0.02124)	(\$0.01652)	(\$0.01398)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
000178	101 - 125	37%	Customer Charge	(\$3.80)												
			First 250 kWh	(\$0.02258)	(\$0.02561)	(\$0.02428)	(\$0.02283)	(\$0.02361)	(\$0.03122)	(\$0.03481)	(\$0.03378)	(\$0.04359)	(\$0.04311)	(\$0.03417)	(\$0.02658)	(\$0.02249)
			Next 500 kWh	(\$0.02443)	(\$0.02561)	(\$0.02428)	(\$0.02283)	(\$0.02361)	(\$0.03122)	(\$0.03481)	(\$0.03378)	(\$0.04359)	(\$0.04311)	(\$0.03417)	(\$0.02658)	(\$0.02249)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
5	76 - 100	53%	Customer Charge	(\$5.44)												
			First 250 kWh	(\$0.03235)	(\$0.03668)	(\$0.03478)	(\$0.03271)	(\$0.03382)	(\$0.04472)	(\$0.04987)	(\$0.04838)	(\$0.06244)	(\$0.06175)	(\$0.04895)	(\$0.03808)	(\$0.03222)
			Next 500 kWh	(\$0.03500)	(\$0.03668)	(\$0.03478)	(\$0.03271)	(\$0.03382)	(\$0.04472)	(\$0.04987)	(\$0.04838)	(\$0.06244)	(\$0.06175)	(\$0.04895)	(\$0.03808)	(\$0.03222)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
6	0 - 75	77%	Customer Charge	(\$7.91)												
			First 250 kWh	(\$0.04700)	(\$0.05329)	(\$0.05054)	(\$0.04752)	(\$0.04914)	(\$0.06496)	(\$0.07245)	(\$0.07029)	(\$0.09072)	(\$0.08971)	(\$0.07112)	(\$0.05532)	(\$0.04681)
			Next 500 kWh	(\$0.05085)	(\$0.05329)	(\$0.05054)	(\$0.04752)	(\$0.04914)	(\$0.06496)	(\$0.07245)	(\$0.07029)	(\$0.09072)	(\$0.08971)	(\$0.07112)	(\$0.05532)	(\$0.04681)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000

(1) Discount calculated using total utility charges from Page 4 (excluding the Electricity Consumption Tax) multiplied by the appropriate discount. These figures exclude default service and are applicable to customers choosing a Competitive Supplier or self-supply. Customers taking default service from the Company would receive these discounts plus the appropriate discount applicable to default service supply.

(2) Discount calculated using Non-G1 class (Residential) Fixed Default Service Rate multiplied by the appropriate discount. These figures exclude delivery.

(3) Discount calculated using Non-G1 class (Residential) Variable Default Service Rate, for the applicable month, multiplied by the appropriate discount. These figures exclude delivery.

(4) Tier 1 was eliminated by Order No. 25,200 in DE 10-192 dated March 4, 2011.

(5) Discounts effective May 1, 2014 and in effect for 24 months in accordance with Order No. 25-643 in DE 14-078. UES received a waiver to implement these on May 1, 2014.

Authorized by NHPUC Order No. 25,799 in Case No. DE-15-244, dated July 23, 2015

Issued: October 2 July 23, 2015
Effective: August December 1, 2015

Issued By: Mark H. Collin
Treasurer

	<u>Dec-15</u> <u>Estimated</u>	<u>Jan-16</u> <u>Estimated</u>	<u>Feb-16</u> <u>Estimated</u>	<u>Mar-16</u> <u>Estimated</u>	<u>Apr-16</u> <u>Estimated</u>	<u>May-16</u> <u>Estimated</u>	<u>Total</u>
<u>Residential Class</u>							
1 Reconciliation (1)	(\$22,771)	(\$23,994)	(\$22,645)	(\$20,346)	(\$18,419)	(\$17,130)	(\$125,304)
2 Total Costs (Page 2)	<u>\$3,480,619</u>	<u>\$4,594,771</u>	<u>\$4,285,670</u>	<u>\$3,015,924</u>	<u>\$2,088,170</u>	<u>\$1,620,290</u>	<u>\$19,085,444</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	\$3,457,848	\$4,570,777	\$4,263,024	\$2,995,578	\$2,069,751	\$1,603,160	\$18,960,140
4 kWh Purchases	<u>41,166,605</u>	<u>43,378,451</u>	<u>40,940,235</u>	<u>36,783,642</u>	<u>33,298,924</u>	<u>30,968,524</u>	<u>226,536,380</u>
5 Total, Before Losses (L.3 / L.4)	\$0.08400	\$0.10537	\$0.10413	\$0.08144	\$0.06216	\$0.05177	\$0.08370
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 - Residential Variable Power Supply Charge (L.5 * (1+L.6))	\$0.08937	\$0.11211	\$0.11079	\$0.08665	\$0.06613	\$0.05508	
8 Total Retail Rate - Residential Fixed Power Supply Charge (L.5 * (1+L.6))							\$0.08905
<u>G2 and OL Class</u>							
9 Reconciliation (1)	(\$8,933)	(\$9,194)	(\$9,186)	(\$9,169)	(\$8,602)	(\$8,287)	(\$53,370)
10 Total Costs (Page 2)	<u>\$1,367,153</u>	<u>\$1,743,727</u>	<u>\$1,713,255</u>	<u>\$1,337,392</u>	<u>\$952,131</u>	<u>\$763,851</u>	<u>\$7,877,509</u>
11 Reconciliation plus Total Costs (L.9 + L.10)	\$1,358,220	\$1,734,533	\$1,704,069	\$1,328,223	\$943,529	\$755,564	\$7,824,139
12 kWh Purchases	<u>16,152,651</u>	<u>16,623,879</u>	<u>16,609,176</u>	<u>16,578,365</u>	<u>15,552,653</u>	<u>14,983,185</u>	<u>96,499,908</u>
13 Total, Before Losses (L.11 / L.12)	\$0.08409	\$0.10434	\$0.10260	\$0.08012	\$0.06067	\$0.05043	\$0.08108
14 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>
15 Total Retail Rate - G2 and OL Variable Power Supply Charge (L.13 * (1+L.14))	\$0.08947	\$0.11102	\$0.10916	\$0.08525	\$0.06455	\$0.05365	
16 Total Retail Rate - G2 and OL Fixed Power Supply Charge (L.13 * (1+L.14))							\$0.08627

(1) As filed in DE 15-079 (April 2015). Power Supply Charge balance as of February 28, 2015, as adjusted, allocated between rate periods (June-November 2015 and December 2015-May 2016) and rate classes (Residential and G2/OL), and then to each month, December 2015 through May 2016, on equal per kWh basis.

Rate period: June-November 2015	Reconciliation <u>per period</u>
Rate period: December 2015-May 2016	(\$175,346)
Total	<u>(\$178,674)</u>
	(\$354,020)
	Dec 2015-May 2016
Residential class	<u>kWh purchases</u>
G2 and OL class	226,536,380
Total	<u>96,499,908</u>
	323,036,288
	% by class
	70.13%
	29.87%
	Dec 2015-May 2016
	Reconciliation
	<u>by class</u>
	(\$125,304)
	<u>(\$53,370)</u>
	(\$178,674)

Redacted

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

Schedule LSM-2
Page 2 of 2

Calculation of Working Capital Supplier Charges and GIS Support Payments															
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Non-G1 Class (Residential) DS Supplier Charges (1)	Non-G1 Class (G2 and OL) DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365 (2)	Working Capital Requirement ((a+b+c)*d)	Prime Rate	Supply Related Working Capital (e * f)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Non-G1 Class (Residential) DS Supplier Charges (col. a)	Non-G1 Class (G2 and OL) DS Supplier Charges (col. b)	Total Remaining Costs (sum col. c + g + h + i + j + k + l)	Total All Costs (sum col. m + n + o)
Dec-15		\$473	6.50%		3.25%			\$2,464	\$0	\$0	\$782				\$4,847,772
Jan-16		\$580	6.50%		3.25%			\$2,464	\$0	\$0	\$782				\$6,338,498
Feb-16		\$607	6.50%		3.25%			\$2,464	\$0	\$0	\$782				\$5,998,925
Mar-16		\$582	6.50%		3.25%			\$2,464	\$0	\$0	\$782				\$4,353,316
Apr-16		\$540	6.50%		3.25%			\$2,464	\$0	\$0	\$782				\$3,040,301
May-16		\$494	6.50%		3.25%			\$2,464	\$0	\$0	\$782				\$2,384,141
Total		\$3,275						\$14,783	\$0	\$0	\$4,690				\$26,962,953

Total Costs Allocated to the Residential Class and the G2/OL Class

Non-G1 Class (Residential) DS Supplier Charges (col. a)	Allocation of Remaining Costs (col. o) to Residential Class (3)	Total Non-G1 Class (Residential) Power Supply Charges	Non-G1 Class (G2 and OL) DS Supplier Charges (col. b)	Allocation of Remaining Costs (col. o) to G2 and OL Class (3)	Total Non-G1 Class (G2 and OL) Power Supply Charges
(i)	(ii)	(iii) = (i) + (ii)	(iv)	(v)	(vi) = (iv) + (v)
Dec-15		\$3,480,619			\$1,367,153
Jan-16		\$4,594,771			\$1,743,727
Feb-16		\$4,285,670			\$1,713,255
Mar-16		\$3,015,924			\$1,337,392
Apr-16		\$2,088,170			\$952,131
May-16		\$1,620,290			\$763,851
Total		\$19,085,444			\$7,877,509

- (1) Estimates based on monthly average wholesale rate times estimated monthly purchases.
(2) Number of days lag equals 23.71. Calculated using revenue lag of 55.15 days less cost lead of 31.44 days. Revenue lag per Schedule BC-1, Page 4 of 23 and cost lead per Schedule BC-1, Page 22 of 23, DE 15-079 filed April 3, 2015.
(3) Remaining Costs (column o) allocated between the Residential Class and the G2 and Outdoor Lighting Class based on estimated monthly kWh purchases, as shown below:

Estimated kWh Purchases - Residential Class	Estimated kWh Purchases - G2 and OL Class	Total Non-G1 Class kWh Purchases	Residential Class kWh Purchases / Total Non-G1 Class kWh Purchases	G2 and OL Class kWh Purchases / Total Non-G1 Class kWh Purchases
Dec-15	41,166,605	57,319,256	71.8%	28.2%
Jan-16	43,378,451	60,002,329	72.3%	27.7%
Feb-16	40,940,235	57,549,411	71.1%	28.9%
Mar-16	36,783,642	53,362,007	68.9%	31.1%
Apr-16	33,298,924	48,851,576	68.2%	31.8%
May-16	30,968,524	45,951,709	67.4%	32.6%
Total	226,536,380	323,036,288		

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

Schedule LSM-3
Page 1 of 2

	<u>Dec-15</u> <u>Estimated</u>	<u>Jan-16</u> <u>Estimated</u>	<u>Feb-16</u> <u>Estimated</u>	<u>Mar-16</u> <u>Estimated</u>	<u>Apr-16</u> <u>Estimated</u>	<u>May-16</u> <u>Estimated</u>	<u>Total</u>
1 Reconciliation (1)	(\$90,817)	(\$95,068)	(\$91,182)	(\$84,547)	(\$77,401)	(\$72,806)	(\$511,822)
2 Total Costs (Page 2)	\$194,365	\$417,212	\$400,160	\$371,049	\$339,688	\$319,525	\$2,042,000
3 Reconciliation plus Total Costs (L.1 + L.2)	\$103,548	\$322,144	\$308,978	\$286,502	\$262,287	\$246,719	\$1,530,178
4 kWh Purchases	<u>57,319,256</u>	<u>60,002,329</u>	<u>57,549,411</u>	<u>53,362,007</u>	<u>48,851,576</u>	<u>45,951,709</u>	<u>323,036,288</u>
5 Total, Before Losses (L.3 / L.4)	\$0.00181	\$0.00537	\$0.00537	\$0.00537	\$0.00537	\$0.00537	\$0.00474
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 RPS Charge (L.5 * (1+L.6))	\$0.00192	\$0.00571	\$0.00571	\$0.00571	\$0.00571	\$0.00571	
8 Total Retail Rate - Fixed RPS Charge (L.5 * (1+L.6))							\$0.00504

(1) As filed in DE 15-079 (April 2015). Renewable Portfolio Standard Charge balance as of February 28, 2015, as adjusted, allocated between rate periods (June-November 2015 and December 2015-May 2016) and then to each month on equal per kWh basis.

Reconciliation amount for June-November 2015	(\$502,289)
Reconciliation amount for December 2015-May 2016	<u>(\$511,822)</u>
Total	(\$1,014,111)

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

Schedule LSM-3
Page 2 of 2

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		<i>Calculation of Working Capital</i>				
(a)		(b)	(c)	(d)	(e)	(f)
Renewable Energy Credits		Number of	Working		Supply Related Working	
(1)		Days of Lag /	Capital	Prime Rate	Capital (c * d)	Total Costs (sum a + e)
		365 (2)	Requirement			
			(a*b)			
Dec-15	\$200,062	(87.62%)	(\$175,293)	3.25%	(\$5,697)	\$194,365
Jan-16	\$429,441	(87.62%)	(\$376,273)	3.25%	(\$12,229)	\$417,212
Feb-16	\$411,889	(87.62%)	(\$360,894)	3.25%	(\$11,729)	\$400,160
Mar-16	\$381,925	(87.62%)	(\$334,639)	3.25%	(\$10,876)	\$371,049
Apr-16	\$349,645	(87.62%)	(\$306,356)	3.25%	(\$9,957)	\$339,688
May-16	<u>\$328,891</u>	(87.62%)	<u>(\$288,172)</u>	3.25%	<u>(\$9,366)</u>	<u>\$319,525</u>
Total	\$2,101,853		(\$1,841,626)		(\$59,853)	\$2,042,000

(1) Schedule TMB-4.

(2) Number of days lag equals (319.81). Calculated using revenue lag of 55.15 days less cost lead of 374.96 days. Revenue lag per Schedule BC-1, Page 4 of 23 and cost lead per Schedule BC-1, Page 22 of 23, DE 15-079 filed April 3, 2015.

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

Schedule LSM-4
Page 1 of 2

	Total Dec15-May16
1 Reconciliation (1)	(\$217,072)
2 Total Costs excl. wholesale supplier charge (Page 2)	<u>\$21,966</u>
3 Reconciliation plus Total Costs excl. wholesale supplier charge (L.1 + L.2)	(\$195,105)
4 kWh Purchases	<u>20,996,111</u>
5 Total, Before Losses (L.3 / L.4)	(\$0.00929)
6 Losses	<u>4.591%</u>
7 Power Supply Charge excl. wholesale supplier charge (L.5 * (1+L.6)) (2)	(\$0.00972)

(1) As filed in DE 15-079 (April 2015). Power Supply Charge balance as of February 28, 2015, as adjusted, allocated between rate periods (June-November 2015 and December 2015-May 2016) and then to each month on equal per kWh basis.

Reconciliation amount for June-November 2015	(\$238,690)
Reconciliation amount for December 2015-May 2016	<u>(\$217,072)</u>
Total	(\$455,762)

(2) The total G1 Power Supply Charge will equal the sum of Line 7 plus a wholesale supplier charge which shall be determined at the end of each month. The wholesale supply charges will be determined as the sum of the average ISO-New England real time hourly locational marginal prices for the New Hampshire load zone, weighted by the wholesale hourly kWh volumes of the Company's G1 Default Service customers, and charges for capacity, ancillary services, and other supplier costs established through a competitive bidding process.

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Calculation of Working Capital Supplier Charges and GIS Support Payments											
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Total G1 Class DS Supplier Charges (1)	GIS Support Payments	Number of Days of Lag / 365 (2)	Working Capital Requirement (3)	Prime Rate	Supply Related Working Capital (d * e)	Provision for Uncollected Accounts	Internal Company Administrative Costs	Legal Charges	Consulting Outside Service Charges	Default Service Portion of the annual PUC Assessment	Total Costs (sum a + b + f + g + h + i + j + k)
Dec-15	\$35	(2.53%)	(\$6,433)	3.25%	(\$209)	\$0	\$3,772	\$0	\$0	\$52	\$3,650
Jan-16	\$36	(2.53%)	(\$7,719)	3.25%	(\$251)	\$0	\$3,772	\$0	\$0	\$52	\$3,609
Feb-16	\$35	(2.53%)	(\$7,715)	3.25%	(\$251)	\$0	\$3,772	\$0	\$0	\$52	\$3,607
Mar-16	\$35	(2.53%)	(\$6,299)	3.25%	(\$205)	\$0	\$3,772	\$0	\$0	\$52	\$3,654
Apr-16	\$37	(2.53%)	(\$4,479)	3.25%	(\$146)	\$0	\$3,772	\$0	\$0	\$52	\$3,714
May-16	<u>\$34</u>	(2.53%)	(\$3,835)	3.25%	<u>(\$125)</u>	<u>\$0</u>	<u>\$3,772</u>	<u>\$0</u>	<u>\$0</u>	<u>\$52</u>	<u>\$3,733</u>
Total	\$212				(\$1,186)	\$0	\$22,630	\$0	\$0	\$310	\$21,966

(1) DS Supplier Charges to be determined at the end of each month.

(2) Number of days lag equals (9.24). Calculated using revenue lag of 40.41 days less cost lead of 49.65 days. Revenue lag per Schedule BC-1, Page 4 of 23 and cost lead per Schedule BC-1, Page 20 of 23, DE 15--079 filed April 3, 2015.

(3) The working capital requirement equals the supplier charge plus GIS Support payment times the number of days lag divided by 365. As the G1 class supplier charge is not determined using a contract price, estimates of the G1 class power supply costs were calculated based on the forecasted G1 class kWh purchases and an estimated price per kWh. The estimated price per kWh was determined by comparing a historical relationship between G1 and Non-G1 class supplier pricing and then applying that relationship to the current average Non-G1 supplier price per kWh. Actual working capital will be determined using the actual supplier charges in each month.

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

Schedule LSM-5
Page 1 of 2

	<u>Dec-15</u>	<u>Jan-16</u>	<u>Feb-16</u>	<u>Mar-16</u>	<u>Apr-16</u>	<u>May-16</u>	<u>Total</u>
1 Reconciliation (1)	<u>(\$6,910)</u>	<u>(\$6,630)</u>	<u>(\$6,718)</u>	<u>(\$7,010)</u>	<u>(\$6,565)</u>	<u>(\$6,799)</u>	<u>(\$40,632)</u>
2 Total Costs (Page 2)	<u>\$12,319</u>	<u>\$24,237</u>	<u>\$24,558</u>	<u>\$25,625</u>	<u>\$23,999</u>	<u>\$24,856</u>	<u>\$135,593</u>
3 Reconciliation plus Total Costs (L.1 + L.2)	<u>\$5,409</u>	<u>\$17,607</u>	<u>\$17,840</u>	<u>\$18,615</u>	<u>\$17,434</u>	<u>\$18,057</u>	<u>\$94,961</u>
4 kWh Purchases	<u>3,570,608</u>	<u>3,426,028</u>	<u>3,471,343</u>	<u>3,622,174</u>	<u>3,392,414</u>	<u>3,513,544</u>	20,996,111
5 Total, Before Losses (L.3 / L.4)	<u>\$0.00151</u>	<u>\$0.00514</u>	<u>\$0.00514</u>	<u>\$0.00514</u>	<u>\$0.00514</u>	<u>\$0.00514</u>	
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 RPS Charge (L.5 * (1+L.6))	<u>\$0.00158</u>	<u>\$0.00538</u>	<u>\$0.00538</u>	<u>\$0.00538</u>	<u>\$0.00538</u>	<u>\$0.00538</u>	

(1) As filed in DE 15-079 (April 2015). Renewable Portfolio Standard Charge balance as of February 28, 2015, as adjusted, allocated between rate periods (June-November 2015 and December 2015-May 2016) and then to each month on equal per kWh basis.

Reconciliation amount for June-November 2015	(\$44,675)
Reconciliation amount for December 2015-May 2016	<u>(\$40,632)</u>
Total	(\$85,307)

Unitil Energy Systems, Inc.
Itemized Costs for G1 Class Default Service Renewable Portfolio Standard Charge

Schedule LSM-5
Page 2 of 2

		<i>Calculation of Working Capital</i>				
	(a)	(b)	(c)	(d)	(e)	(f)
	Renewable Energy Credits	Number of	Working		Supply Related Working	Total Costs (sum
	(1)	Days of Lag /	Capital	Prime Rate	Capital (c * d)	a + e)
		365 (2)	Requirement			
			(a*b)			
Dec-15	\$12,684	(88.59%)	(\$11,237)	3.25%	(\$365)	\$12,319
Jan-16	\$24,956	(88.59%)	(\$22,109)	3.25%	(\$719)	\$24,237
Feb-16	\$25,286	(88.59%)	(\$22,401)	3.25%	(\$728)	\$24,558
Mar-16	\$26,384	(88.59%)	(\$23,374)	3.25%	(\$760)	\$25,625
Apr-16	\$24,711	(88.59%)	(\$21,892)	3.25%	(\$711)	\$23,999
May-16	<u>\$25,593</u>	(88.59%)	(\$22,673)	3.25%	<u>(\$737)</u>	<u>\$24,856</u>
Total	\$139,613				(\$4,020)	\$135,593

(1) Schedule TMB-4.

(2) Number of days lag equals (323.36). Calculated using revenue lag of 40.41 days less cost lead of 363.77 days. Revenue lag per Schedule BC-1, Page 4 of 23 and cost lead per Schedule BC-1, Page 20 of 23, DE 15-079 filed April 3, 2015.

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Unitil Energy Systems, Inc.
Internal Administrative Costs associated with Default Service

Schedule LSM-6
Page 1 of 2

		<u>G1 Class</u>	<u>Non-G1 Class</u>	<u>Total</u>	Notes:
Energy Contracts Department:					
1	Average Cost of Labor per Hour	\$43.39	\$43.39	\$43.39	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>249.4</u>	<u>150.6</u>	<u>400.0</u>	
3	Cost of Labor	\$10,821	\$6,535	\$17,356	
4	Overhead (Line 3 * Overhead rate)	<u>\$11,723</u>	<u>\$7,079</u>	<u>\$18,802</u>	2
5	Total Labor and Overhead Cost	<u>\$22,544</u>	<u>\$13,613</u>	<u>\$36,158</u>	
Regulatory Services Department:					
1	Average Cost of Labor per Hour	\$53.00	\$53.00	\$53.00	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>88.0</u>	<u>35.0</u>	<u>123.0</u>	
3	Cost of Labor	\$4,664	\$1,855	\$6,519	
4	Overhead (Line 3 * Overhead rate)	<u>\$5,053</u>	<u>\$2,010</u>	<u>\$7,062</u>	2
5	Total Labor and Overhead Cost	<u>\$9,717</u>	<u>\$3,865</u>	<u>\$13,581</u>	
Accounts Payable Department:					
1	Average Cost of Labor per Hour	\$24.07	\$24.07	\$24.07	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>6.0</u>	<u>6.0</u>	<u>12.0</u>	
3	Cost of Labor	\$144	\$144	\$289	
4	Overhead (Line 3 * Overhead rate)	<u>\$156</u>	<u>\$156</u>	<u>\$313</u>	2
5	Total Labor and Overhead Cost	<u>\$301</u>	<u>\$301</u>	<u>\$602</u>	
General Accounting Department:					
1	Average Cost of Labor per Hour	\$43.77	\$43.77	\$43.77	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>6.0</u>	<u>6.0</u>	<u>12.0</u>	
3	Cost of Labor	\$263	\$263	\$525	
4	Overhead (Line 3 * Overhead rate)	<u>\$284</u>	<u>\$284</u>	<u>\$569</u>	2
5	Total Labor and Overhead Cost	<u>\$547</u>	<u>\$547</u>	<u>\$1,094</u>	
Finance Department:					
1	Average Cost of Labor per Hour	\$44.33	\$44.33	\$44.33	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>26.0</u>	<u>26.0</u>	<u>52.0</u>	
3	Cost of Labor	\$1,153	\$1,153	\$2,305	
4	Overhead (Line 3 * Overhead rate)	<u>\$1,249</u>	<u>\$1,249</u>	<u>\$2,497</u>	2
5	Total Labor and Overhead Cost	<u>\$2,401</u>	<u>\$2,401</u>	<u>\$4,802</u>	
Communications Department:					
1	Average Cost of Labor per Hour	\$50.69	\$50.69	\$50.69	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>60.0</u>	<u>60.0</u>	<u>120.0</u>	
3	Cost of Labor	\$3,041	\$3,041	\$6,083	
4	Overhead (Line 3 * Overhead rate)	<u>\$3,295</u>	<u>\$3,295</u>	<u>\$6,589</u>	2
5	Total Labor and Overhead Cost	<u>\$6,336</u>	<u>\$6,336</u>	<u>\$12,672</u>	
Business Development Department:					
1	Average Cost of Labor per Hour	\$42.92	\$42.92	\$42.92	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>8.0</u>	<u>0.0</u>	<u>8.0</u>	
3	Cost of Labor	\$343	\$0	\$343	
4	Overhead (Line 3 * Overhead rate)	<u>\$372</u>	<u>\$0</u>	<u>\$372</u>	2
5	Total Labor and Overhead Cost	<u>\$715</u>	<u>\$0</u>	<u>\$715</u>	
Information Systems Department:					
1	Average Cost of Labor per Hour	\$42.36	\$42.36	\$42.36	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>3.6</u>	<u>1.4</u>	<u>5.0</u>	
3	Cost of Labor	\$152	\$59	\$212	
4	Overhead (Line 3 * Overhead rate)	<u>\$165</u>	<u>\$64</u>	<u>\$229</u>	2
5	Total Labor and Overhead Cost	<u>\$318</u>	<u>\$124</u>	<u>\$441</u>	
Customer Service Department:					
1	Average Cost of Labor per Hour	\$23.80	\$23.80	\$23.80	1
2	Estimated Annual Hours Required to Accomplish Tasks	<u>48.0</u>	<u>48.0</u>	<u>96.0</u>	
3	Cost of Labor	\$1,142	\$1,142	\$2,285	
4	Overhead (Line 3 * Overhead rate)	<u>\$1,238</u>	<u>\$1,238</u>	<u>\$2,475</u>	2
5	Total Labor and Overhead Cost	<u>\$2,380</u>	<u>\$2,380</u>	<u>\$4,760</u>	
TOTAL ANNUAL COST		<u>\$45,259</u>	<u>\$29,567</u>	<u>\$74,826</u>	

Notes:

1) See Schedule LSM-6, Page 2 of 2.

2) Based on Unitil Service Corp. overhead rate of 108.33% (2014 average rate).

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Unitil Service Corp.
Average Cost of Labor per Hour by Department

<u>Department</u> (a)	<u>Full Time Equivalent (1)</u> (b)	<u>Annualized Base Labor</u> (c)	<u>Open Positions</u> (d)	<u>Open Positions (2)</u> (e)	<u>Total Positions</u> (b) + (d) = (f)	<u>Total Salaries</u> (c) + (e) = (g)	<u>Avg Hrly Labor Cost (3)</u> (g) ÷ (f) ÷ 2080 = (h)
Energy Contracts	8.00	\$741,975	1.0	\$70,203	9.00	\$812,178	\$43.39
Regulatory / Legal	10.00	\$1,102,452	0.0	\$0	10.00	\$1,102,452	\$53.00
Accounts Payable	5.00	\$250,301	0.0	\$0	5.00	\$250,301	\$24.07
General Accounting	18.80 (4)	\$1,711,616	0.0	\$0	18.80	\$1,711,616	\$43.77
Finance	5.00	\$461,023	0.0	\$0	5.00	\$461,023	\$44.33
Communications	7.00	\$738,089	0.0	\$0	7.00	\$738,089	\$50.69
Business Services	24.00	\$2,142,739	0.0	\$0	24.00	\$2,142,739	\$42.92
Information Systems	21.00	\$1,850,493	0.0	\$0	21.00	\$1,850,493	\$42.36
Customer Service	65.00	\$3,237,863	2.0	\$78,616	67.00	\$3,316,479	\$23.80

(1) Annualized salaries of active employees as of September 1, 2015.

(2) Salary range midpoint of open positions as of September 1, 2015.

(3) Total Salaries ÷ Total Positions ÷ (40 hours/wk * 52 weeks/yr).

(4) Includes one part-time employee.

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

Residential Rate D 646 kWh Bill

	10/1/2015	12/1/2015					%
<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	\$10.27	\$10.27	\$0.00	\$10.27	\$10.27	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.03404	\$0.03404	\$0.00000	\$8.51	\$8.51	\$0.00	0.0%
Excess 250 kWh	\$0.03904	\$0.03904	\$0.00000	\$15.46	\$15.46	\$0.00	0.0%
External Delivery Charge	\$0.02131	\$0.02131	\$0.00000	\$13.77	\$13.77	\$0.00	0.0%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.12	\$0.12	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.43	\$1.43	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.13	\$2.13	\$0.00	0.0%
Default Service Charge	<u>\$0.06921</u>	<u>\$0.09409</u>	<u>\$0.02488</u>	<u>\$44.71</u>	<u>\$60.78</u>	<u>\$16.07</u>	<u>16.7%</u>
First 250 kWh	\$0.13025	\$0.15513	\$0.02488				
Excess 250 kWh	\$0.13525	\$0.16013	\$0.02488				
Total Bill				\$96.39	\$112.46	\$16.07	16.7%

Regular General G2 Demand, 11 kW, 2,800 kWh Typical Bill

	10/1/2015	12/1/2015					%
<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	\$18.41	\$18.41	\$0.00	\$18.41	\$18.41	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$10.31	\$10.31	\$0.00	\$113.41	\$113.41	\$0.00	0.0%
Stranded Cost Charge	<u>\$0.04</u>	<u>\$0.04</u>	<u>\$0.00</u>	<u>\$0.44</u>	<u>\$0.44</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$10.35	\$10.35	\$0.00	\$113.85	\$113.85	\$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	\$0.02131	\$0.02131	\$0.00000	\$59.67	\$59.67	\$0.00	0.0%
Stranded Cost Charge	\$0.00004	\$0.00004	\$0.00000	\$0.11	\$0.11	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$6.19	\$6.19	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$9.24	\$9.24	\$0.00	0.0%
Default Service Charge	<u>\$0.06993</u>	<u>\$0.09131</u>	<u>\$0.02138</u>	<u>\$195.80</u>	<u>\$255.67</u>	<u>\$59.86</u>	<u>14.8%</u>
Total	\$0.09679	\$0.11817	\$0.02138	\$271.01	\$330.88	\$59.86	14.8%
Total Bill				\$403.27	\$463.14	\$59.86	14.8%

* Comparison isolates the impact of changes to the Default Service Rate only. Impacts do not include the Electricity Consumption Tax.

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

<u>Regular General G2 Quick Recovery Water Heating and Space Heating 1,620 kWh Typical Bill</u>							
	10/1/2015	12/1/2015					%
<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	\$6.25	\$6.25	\$0.00	\$6.25	\$6.25	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03073	\$0.03073	\$0.00000	\$49.78	\$49.78	\$0.00	0.0%
External Delivery Charge	\$0.02131	\$0.02131	\$0.00000	\$34.52	\$34.52	\$0.00	0.0%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.29	\$0.29	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$3.58	\$3.58	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$5.35	\$5.35	\$0.00	0.0%
Default Service Charge	<u>\$0.06993</u>	<u>\$0.09131</u>	<u>\$0.02138</u>	<u>\$113.29</u>	<u>\$147.92</u>	<u>\$34.64</u>	<u>16.3%</u>
Total	\$0.12766	\$0.14904	\$0.02138	\$206.81	\$241.44	\$34.64	16.3%
Total Bill				\$213.06	\$247.69	\$34.64	16.3%

<u>Regular General G2 kWh Meter 125 kWh Typical Bill</u>							
	10/1/2015	12/1/2015					%
<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	\$13.94	\$13.94	\$0.00	\$13.94	\$13.94	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03211	\$0.03211	\$0.00000	\$4.01	\$4.01	\$0.00	0.0%
External Delivery Charge	\$0.02131	\$0.02131	\$0.00000	\$2.66	\$2.66	\$0.00	0.0%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.02	\$0.02	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$0.28	\$0.28	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$0.41	\$0.41	\$0.00	0.0%
Default Service Charge	<u>\$0.06993</u>	<u>\$0.09131</u>	<u>\$0.02138</u>	<u>\$8.74</u>	<u>\$11.41</u>	<u>\$2.67</u>	<u>8.9%</u>
Total	\$0.12904	\$0.15042	\$0.02138	\$16.13	\$18.80	\$2.67	8.9%
Total Bill				\$30.07	\$32.74	\$2.67	8.9%

* Comparison isolates the impact of changes to the Default Service Rate only. 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 646 kWh Bill - Mean Use*

	10/1/2015	12/1/2015					%
<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	\$10.27	\$10.27	\$0.00	\$10.27	\$10.27	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.03404	\$0.03404	\$0.00000	\$8.51	\$8.51	\$0.00	0.0%
Excess 250 kWh	\$0.03904	\$0.03904	\$0.00000	\$15.46	\$15.46	\$0.00	0.0%
External Delivery Charge	\$0.02131	\$0.02131	\$0.00000	\$13.77	\$13.77	\$0.00	0.0%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.12	\$0.12	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.43	\$1.43	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.13	\$2.13	\$0.00	0.0%
Default Service Charge	<u>\$0.06921</u>	<u>\$0.09409</u>	<u>\$0.02488</u>	<u>\$44.71</u>	<u>\$60.78</u>	<u>\$16.07</u>	<u>16.7%</u>
First 250 kWh	\$0.13025	\$0.15513	\$0.02488				
Excess 250 kWh	\$0.13525	\$0.16013	\$0.02488				
Total Bill				\$96.39	\$112.46	\$16.07	16.7%

Residential Rate D 534 kWh Bill - Median Use*

	10/1/2015	12/1/2015					%
<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	\$10.27	\$10.27	\$0.00	\$10.27	\$10.27	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.03404	\$0.03404	\$0.00000	\$8.51	\$8.51	\$0.00	0.0%
Excess 250 kWh	\$0.03904	\$0.03904	\$0.00000	\$11.09	\$11.09	\$0.00	0.0%
External Delivery Charge	\$0.02131	\$0.02131	\$0.00000	\$11.38	\$11.38	\$0.00	0.0%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.10	\$0.10	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.18	\$1.18	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$1.76	\$1.76	\$0.00	0.0%
Default Service Charge	<u>\$0.06921</u>	<u>\$0.09409</u>	<u>\$0.02488</u>	<u>\$36.96</u>	<u>\$50.24</u>	<u>\$13.29</u>	<u>16.4%</u>
First 250 kWh	\$0.13025	\$0.15513	\$0.02488				
Excess 250 kWh	\$0.13525	\$0.16013	\$0.02488				
Total Bill				\$81.24	\$94.53	\$13.29	16.4%

* Based on billing period March 2014 through February 2015.

** Comparison isolates the impact of changes to the Default Service Rate only. Impacts do not include the Electricity Consumption Tax.

Unitil Energy Systems, Inc.
Average Class Bill Impacts
Due to Proposed Default Service Rate Changes Effective December 1, 2015*

(A) <u>Class of Service</u>	(B) <u>Annual Number of Customers (luminaires for Outdoor Lighting)</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	763,694	480,638,599	n/a	\$11,958,288	\$71,985,463	\$83,943,751	\$11,958,288	16.6%
General Service	129,249	340,275,469	1,301,458	\$7,275,090	\$48,905,081	\$56,180,171	\$7,275,090	14.9%
Outdoor Lighting	115,819	8,988,739	n/a	\$192,179	\$2,609,735	\$2,801,914	\$192,179	7.4%
⁰⁰⁰ ⁹² Total	1,008,762	829,902,807		\$19,425,557	\$123,500,279	\$142,925,836	\$19,425,557	15.7%

(B), (C), (D) Test year billing determinants in DE 10-055.

(E) Difference in proposed rate and current rate, times the billing determinants shown in Column (C).

(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)

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

Unitil Energy Systems, Inc. Typical Bill Impacts - October 1, 2015 versus December 1, 2015* Impacts do NOT include the Electricity Consumption Tax Impact on D Rate Customers				
Average kWh	Total Bill Using Rates 10/1/2015	Total Bill Using Rates 12/1/2015	Total Difference	% Total Difference
125	\$26.55	\$29.66	\$3.11	11.7%
250	\$42.83	\$49.05	\$6.22	14.5%
500	\$76.65	\$89.09	\$12.44	16.2%
600	\$90.17	\$105.10	\$14.93	16.6%
750	\$110.46	\$129.12	\$18.66	16.9%
1,000	\$144.27	\$169.15	\$24.88	17.2%
1,250	\$178.08	\$209.18	\$31.10	17.5%
1,500	\$211.90	\$249.22	\$37.32	17.6%
2,000	\$279.52	\$329.28	\$49.76	17.8%
3,500	\$482.40	\$569.48	\$87.08	18.1%
5,000	\$685.27	\$809.67	\$124.40	18.2%

	<u>Rates - Effective October 1, 2015</u>	<u>Rates - Proposed December 1, 2015</u>	<u>Difference</u>
Customer Charge	\$10.27	\$10.27	\$0.00
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>
Distribution Charge: First 250 kWh	\$0.03404	\$0.03404	\$0.00000
Excess 250 kWh	\$0.03904	\$0.03904	\$0.00000
External Delivery Charge	\$0.02131	\$0.02131	\$0.00000
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	<u>\$0.06921</u>	<u>\$0.09409</u>	<u>\$0.02488</u>
TOTAL First 250 kWh	\$0.13025	\$0.15513	\$0.02488
Excess 250 kWh	\$0.13525	\$0.16013	\$0.02488

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

Unitil Energy Systems, Inc.						
Typical Bill Impacts - October 1, 2015 versus December 1, 2015*						
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 10/1/2015	Total Bill Using Rates 12/1/2015	Total Difference	% Total Difference
20%	5	730	\$140.82	\$156.42	\$15.61	11.1%
20%	10	1,460	\$263.22	\$294.44	\$31.21	11.9%
20%	15	2,190	\$385.63	\$432.45	\$46.82	12.1%
20%	25	3,650	\$630.44	\$708.48	\$78.04	12.4%
20%	50	7,300	\$1,242.48	\$1,398.55	\$156.07	12.6%
20%	75	10,950	\$1,854.51	\$2,088.62	\$234.11	12.6%
20%	100	14,600	\$2,466.54	\$2,778.69	\$312.15	12.7%
20%	150	21,900	\$3,690.61	\$4,158.83	\$468.22	12.7%
36%	5	1,314	\$197.34	\$225.44	\$28.09	14.2%
36%	10	2,628	\$376.27	\$432.46	\$56.19	14.9%
36%	15	3,942	\$555.21	\$639.49	\$84.28	15.2%
36%	25	6,570	\$913.07	\$1,053.54	\$140.47	15.4%
36%	50	13,140	\$1,807.73	\$2,088.66	\$280.93	15.5%
36%	75	19,710	\$2,702.39	\$3,123.79	\$421.40	15.6%
36%	100	26,280	\$3,597.05	\$4,158.92	\$561.87	15.6%
36%	150	39,420	\$5,386.37	\$6,229.17	\$842.80	15.6%
50%	5	1,825	\$246.80	\$285.82	\$39.02	15.8%
50%	10	3,650	\$475.19	\$553.23	\$78.04	16.4%
50%	15	5,475	\$703.59	\$820.64	\$117.06	16.6%
50%	25	9,125	\$1,160.37	\$1,355.46	\$195.09	16.8%
50%	50	18,250	\$2,302.33	\$2,692.51	\$390.19	16.9%
50%	75	27,375	\$3,444.29	\$4,029.56	\$585.28	17.0%
50%	100	36,500	\$4,586.25	\$5,366.62	\$780.37	17.0%
50%	150	54,750	\$6,870.16	\$8,040.72	\$1,170.56	17.0%
	Rates - Effective October 1, 2015	Rates - Proposed December 1, 2015	Difference			
Customer Charge	\$18.41	\$18.41	\$0.00			
	<u>All kW</u>	<u>All kW</u>	<u>All kW</u>			
Distribution Charge	\$10.31	\$10.31	\$0.00			
Stranded Cost Charge	<u>\$0.04</u>	<u>\$0.04</u>	<u>\$0.00</u>			
TOTAL	\$10.35	\$10.35	\$0.00			
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>			
Distribution Charge	\$0.00000	\$0.00000	\$0.00000			
External Delivery Charge	\$0.02131	\$0.02131	\$0.00000			
Stranded Cost Charge	\$0.00004	\$0.00004	\$0.00000			
Storm Recovery Adj. Factor	\$0.00221	\$0.00221	\$0.00000			
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000			
Default Service Charge	<u>\$0.06993</u>	<u>\$0.09131</u>	<u>\$0.02138</u>			
TOTAL	\$0.09679	\$0.11817	\$0.02138			
* Comparison isolates the impact of changes to the Default Service Rate only.						

Unitil Energy Systems, Inc. Typical Bill Impacts - October 1, 2015 versus December 1, 2015* Impacts do NOT include the Electricity Consumption Tax Impact on G2 kWh Meter Rate Customers				
Average Monthly kWh	Total Bill Using Rates 10/1/2015	Total Bill Using Rates 12/1/2015	Total Difference	% Total Difference
15	\$15.88	\$16.20	\$0.32	2.0%
75	\$23.62	\$25.22	\$1.60	6.8%
150	\$33.30	\$36.50	\$3.21	9.6%
250	\$46.20	\$51.55	\$5.35	11.6%
350	\$59.10	\$66.59	\$7.48	12.7%
450	\$72.01	\$81.63	\$9.62	13.4%
550	\$84.91	\$96.67	\$11.76	13.8%
650	\$97.82	\$111.71	\$13.90	14.2%
750	\$110.72	\$126.76	\$16.04	14.5%
900	\$130.08	\$149.32	\$19.24	14.8%
	Rates - Effective October 1, 2015	Rates - Proposed December 1, 2015	Difference	
kWh Meter Customer Charge	\$13.94	\$13.94	\$0.00	
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	
Distribution Charge	\$0.03211	\$0.03211	\$0.00000	
External Delivery Charge	\$0.02131	\$0.02131	\$0.00000	
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000	
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	
Default Service Charge	<u>\$0.06993</u>	<u>\$0.09131</u>	<u>\$0.02138</u>	
TOTAL	\$0.12904	\$0.15042	\$0.02138	
* Comparison isolates the impact of changes to the Default Service Rate only.				

Unitil Energy Systems, Inc. Typical Bill Impacts - October 1, 2015 versus December 1, 2015* 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 10/1/2015</u>	<u>Total Bill Using Rates 12/1/2015</u>	<u>Total Difference</u>	<u>% Total Difference</u>
100	\$19.02	\$21.15	\$2.14	11.2%
200	\$31.78	\$36.06	\$4.28	13.5%
300	\$44.55	\$50.96	\$6.41	14.4%
400	\$57.31	\$65.87	\$8.55	14.9%
500	\$70.08	\$80.77	\$10.69	15.3%
750	\$102.00	\$118.03	\$16.04	15.7%
1,000	\$133.91	\$155.29	\$21.38	16.0%
1,500	\$197.74	\$229.81	\$32.07	16.2%
2,000	\$261.57	\$304.33	\$42.76	16.3%
2,500	\$325.40	\$378.85	\$53.45	16.4%
	<u>Rates - Effective October 1, 2015</u>	<u>Rates - Proposed December 1, 2015</u>	<u>Difference</u>	
Customer Charge	\$6.25	\$6.25	\$0.00	
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	
Distribution Charge	\$0.03073	\$0.03073	\$0.00000	
External Delivery Charge	\$0.02131	\$0.02131	\$0.00000	
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000	
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	
Default Service Charge	\$0.06993	\$0.09131	\$0.02138	
TOTAL	\$0.12766	\$0.14904	\$0.02138	
* Comparison isolates the impact of changes to the Default Service Rate only.				

Unitil Energy Systems, Inc. Typical Bill Impacts - October 1, 2015 versus December 1, 2015* Impacts do NOT include the Electricity Consumption Tax Impact on OL Rate Customers **								
	Nominal Watts	Lumens	Type	Average Monthly kWh	Total Bill Using Rates 10/1/2015	Total Bill Using Rates 12/1/2015	Total Difference	% Total Difference
Mercury Vapor:								
1	100	3,500	ST	40	\$15.16	\$16.01	\$0.86	5.6%
2	175	7,000	ST	67	\$20.14	\$21.58	\$1.43	7.1%
3	250	11,000	ST	95	\$24.88	\$26.91	\$2.03	8.2%
4	400	20,000	ST	154	\$33.87	\$37.16	\$3.29	9.7%
5	1,000	60,000	ST	388	\$76.67	\$84.96	\$8.30	10.8%
6	250	11,000	FL	95	\$26.00	\$28.03	\$2.03	7.8%
7	400	20,000	FL	154	\$35.31	\$38.60	\$3.29	9.3%
8	1,000	60,000	FL	388	\$72.35	\$80.64	\$8.30	11.5%
9	100	3,500	PB	40	\$15.28	\$16.13	\$0.86	5.6%
10	175	7,000	PB	67	\$19.30	\$20.74	\$1.43	7.4%
High Pressure Sodium:								
11	50	4,000	ST	21	\$13.55	\$13.99	\$0.45	3.3%
12	100	9,500	ST	43	\$17.31	\$18.23	\$0.92	5.3%
13	150	16,000	ST	60	\$19.02	\$20.30	\$1.28	6.7%
14	250	30,000	ST	101	\$26.70	\$28.86	\$2.16	8.1%
15	400	50,000	ST	161	\$37.31	\$40.75	\$3.44	9.2%
16	1,000	140,000	ST	398	\$77.13	\$85.64	\$8.51	11.0%
17	150	16,000	FL	60	\$21.26	\$22.54	\$1.28	6.0%
18	250	30,000	FL	101	\$28.26	\$30.42	\$2.16	7.6%
19	400	50,000	FL	161	\$36.79	\$40.23	\$3.44	9.4%
20	1,000	140,000	FL	398	\$77.48	\$85.99	\$8.51	11.0%
21	50	4,000	PB	21	\$12.58	\$13.02	\$0.45	3.6%
22	100	95,000	PB	43	\$16.18	\$17.10	\$0.92	5.7%
Metal Halide:								
23	175	8,800	ST	66	\$24.05	\$25.46	\$1.41	5.9%
24	250	13,500	ST	92	\$28.24	\$30.20	\$1.97	7.0%
25	400	23,500	ST	148	\$34.44	\$37.60	\$3.16	9.2%
26	175	8,800	FL	66	\$27.02	\$28.43	\$1.41	5.2%
27	250	13,500	FL	92	\$31.30	\$33.26	\$1.97	6.3%
28	400	23,500	FL	148	\$36.77	\$39.93	\$3.16	8.6%
29	175	8,800	PB	66	\$22.82	\$24.23	\$1.41	6.2%
30	250	13,500	PB	92	\$26.47	\$28.43	\$1.97	7.4%
31	400	23,500	PB	148	\$33.21	\$36.37	\$3.16	9.5%
Luminaire Charges For Year Round Service:								
Rates - Effective October 1, 2015								
		Mercury Vapor Rate/Mo.		Sodium Vapor Rate/Mo.		Metal Halide Rate/Mo.		
Customer Charge	\$0.00	1 \$11.28		11 \$11.51		23 \$17.65		
		2 \$13.65		12 \$13.14		24 \$19.32		
	All kWh	3 \$15.67		13 \$13.20		25 \$20.09		
Distribution Charge	\$0.00000	4 \$18.94		14 \$16.91		26 \$20.62		
External Delivery Charge	\$0.02131	5 \$39.06		15 \$21.70		27 \$22.38		
Stranded Cost Charge	\$0.00018	6 \$16.79		16 \$38.55		28 \$22.42		
Storm Recovery Adj. Factor	\$0.00221	7 \$20.38		17 \$15.44		29 \$16.42		
System Benefits Charge	\$0.00330	8 \$34.74		18 \$18.47		30 \$17.55		
Default Service Charge	\$0.06993	9 \$11.40		19 \$21.18		31 \$18.86		
		10 \$12.81		20 \$38.90				
TOTAL	\$0.09693			21 \$10.54				
				22 \$12.01				
Rates - Proposed December 1, 2015								
		Mercury Vapor Rate/Mo.		Sodium Vapor Rate/Mo.		Metal Halide Rate/Mo.		
Customer Charge	\$0.00	1 \$11.28		11 \$11.51		23 \$17.65		
		2 \$13.65		12 \$13.14		24 \$19.32		
	All kWh	3 \$15.67		13 \$13.20		25 \$20.09		
Distribution Charge	\$0.00000	4 \$18.94		14 \$16.91		26 \$20.62		
External Delivery Charge	\$0.02131	5 \$39.06		15 \$21.70		27 \$22.38		

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

Residential Rate D 646 kWh Bill

Rate Components	Rates in effect 12/1/2014	Rates proposed for effect 12/1/2015	Difference	Bill under 12/1/2014 rates	Bill under proposed 12/1/2015 rates	\$ Difference	% Difference to Total Bill
Customer Charge	\$10.27	\$10.27	\$0.00	\$10.27	\$10.27	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.03404	\$0.03404	\$0.00000	\$8.51	\$8.51	\$0.00	0.0%
Excess 250 kWh	\$0.03904	\$0.03904	\$0.00000	\$15.46	\$15.46	\$0.00	0.0%
External Delivery Charge	\$0.01852	\$0.02131	\$0.00279	\$11.96	\$13.77	\$1.80	1.2%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.12	\$0.12	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.43	\$1.43	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.13	\$2.13	\$0.00	0.0%
Default Service Charge	<u>\$0.15544</u>	<u>\$0.09409</u>	<u>(\$0.06135)</u>	<u>\$100.41</u>	<u>\$60.78</u>	<u>(\$39.63)</u>	<u>(26.4%)</u>
First 250 kWh	\$0.21369	\$0.15513	(\$0.05856)				
Excess 250 kWh	\$0.21869	\$0.16013	(\$0.05856)				
Total Bill				\$150.29	\$112.46	(\$37.83)	(25.2%)

Regular General G2 Demand, 11 kW, 2,800 kWh Typical Bill

Rate Components	Rates in effect 12/1/2014	Rates proposed for effect 12/1/2015	Difference	Bill under 12/1/2014 rates	Bill under proposed 12/1/2015 rates	\$ Difference	% Difference to Total Bill
Customer Charge	\$18.41	\$18.41	\$0.00	\$18.41	\$18.41	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$10.31	\$10.31	\$0.00	\$113.41	\$113.41	\$0.00	0.0%
Stranded Cost Charge	<u>\$0.04</u>	<u>\$0.04</u>	<u>\$0.00</u>	<u>\$0.44</u>	<u>\$0.44</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$10.35	\$10.35	\$0.00	\$113.85	\$113.85	\$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	\$0.01852	\$0.02131	\$0.00279	\$51.86	\$59.67	\$7.81	1.2%
Stranded Cost Charge	\$0.00004	\$0.00004	\$0.00000	\$0.11	\$0.11	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$6.19	\$6.19	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$9.24	\$9.24	\$0.00	0.0%
Default Service Charge	<u>\$0.15265</u>	<u>\$0.09131</u>	<u>(\$0.06134)</u>	<u>\$427.42</u>	<u>\$255.67</u>	<u>(\$171.75)</u>	<u>(27.4%)</u>
Total	\$0.17672	\$0.11817	(\$0.05855)	\$494.82	\$330.88	(\$163.94)	(26.1%)
Total Bill				\$627.08	\$463.14	(\$163.94)	(26.1%)

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

<u>Regular General G2 Quick Recovery Water Heating and Space Heating 1,620 kWh Typical Bill</u>							
<u>Rate Components</u>	<u>Rates in effect 12/1/2014</u>	<u>Rates proposed for effect 12/1/2015</u>	<u>Difference</u>	<u>Bill under 12/1/2014 rates</u>	<u>Bill under proposed 12/1/2015 rates</u>	<u>\$ Difference</u>	<u>% Difference to Total Bill</u>
Customer Charge	\$6.25	\$6.25	\$0.00	\$6.25	\$6.25	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03073	\$0.03073	\$0.00000	\$49.78	\$49.78	\$0.00	0.0%
External Delivery Charge	\$0.01852	\$0.02131	\$0.00279	\$30.00	\$34.52	\$4.52	1.3%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.29	\$0.29	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$3.58	\$3.58	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$5.35	\$5.35	\$0.00	0.0%
Default Service Charge	<u>\$0.15265</u>	<u>\$0.09131</u>	<u>(\$0.06134)</u>	<u>\$247.29</u>	<u>\$147.92</u>	<u>(\$99.37)</u>	<u>(29.0%)</u>
Total	\$0.20759	\$0.14904	(\$0.05855)	\$336.30	\$241.44	(\$94.85)	(27.7%)
Total Bill				\$342.55	\$247.69	(\$94.85)	(27.7%)

<u>Regular General G2 kWh Meter 125 kWh Typical Bill</u>							
<u>Rate Components</u>	<u>Rates in effect 12/1/2014</u>	<u>Rates proposed for effect 12/1/2015</u>	<u>Difference</u>	<u>Bill under 12/1/2014 rates</u>	<u>Bill under proposed 12/1/2015 rates</u>	<u>\$ Difference</u>	<u>% Difference to Total Bill</u>
Customer Charge	\$13.94	\$13.94	\$0.00	\$13.94	\$13.94	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03211	\$0.03211	\$0.00000	\$4.01	\$4.01	\$0.00	0.0%
External Delivery Charge	\$0.01852	\$0.02131	\$0.00279	\$2.32	\$2.66	\$0.35	0.9%
Stranded Cost Charge	\$0.00018	\$0.00018	\$0.00000	\$0.02	\$0.02	\$0.00	0.0%
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$0.28	\$0.28	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$0.41	\$0.41	\$0.00	0.0%
Default Service Charge	<u>\$0.15265</u>	<u>\$0.09131</u>	<u>(\$0.06134)</u>	<u>\$19.08</u>	<u>\$11.41</u>	<u>(\$7.67)</u>	<u>(19.1%)</u>
Total	\$0.20897	\$0.15042	(\$0.05855)	\$26.12	\$18.80	(\$7.32)	(18.3%)
Total Bill				\$40.06	\$32.74	(\$7.32)	(18.3%)

