

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
 PANDEMIC COST ADJUSTMENT
 12 MONTHS ENDED DECEMBER 31, 2020

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| (1) | (2) | |
|-------------|---|--------------|
| LINE NO. | DESCRIPTION | AMOUNT |
| 1 | Pandemic Cost Adjustment - NuNH | \$ 100,284 |
| 2 | <u>Unitil Service Expense Allocated to NuNH</u> | |
| 3 | Total Unitil Service Pandemic Costs | \$ 49,496 |
| 4 | NuNH Apportionment | 20.18% |
| 5 | Expense Apportioned to NuNH | \$ 9,988 |
| 6 | Capitalization Rate | 31.51% |
| 7 | NuNH Capitalization | 3,147 |
| 8 | NuNH Net O&M Medical Expense | \$ 6,841 |
| 9 | Removal of Total Pandemic Costs from Test Year | \$ (107,125) |

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE
PAYROLL TAX ADJUSTMENT - EMPLOYEE RETENTION CREDIT
EMPLOYEE RETENTION CREDIT ("ERC") & FAMILY FIRST CORONAVIRUS RESPONSE ACT ("FFCRA")
12 MONTHS ENDED DECEMBER 31, 2020

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| LINE NO. | (1) DESCRIPTION | (2) SOCIAL SECURITY |
|----------|---|------------------------|
| 1 | ERC & FFCRA - NuNH | \$ (107,364) |
| 2 | Capitalization Rate | 46.69% |
| 3 | Capitalized Amount | <u>(50,128)</u> |
| 4 | Net Expense - NuNH | <u>(57,236)</u> |
| 5 | <u>Unitil Service ERC Allocated to NuNH</u> | |
| 6 | Total Unitil Service ERC | \$ (279,213) |
| 7 | NUNH Apportionment | 20.18% |
| 8 | Expense Apportioned to NuNH | <u>\$ (56,345)</u> |
| 9 | Capitalization Rate | 32.52% |
| 10 | NuNH Capitalization | <u>(18,323)</u> |
| 11 | NuNH Net ERC | <u>\$ (38,022)</u> |
| 12 | Removal of Total ERC & FFCRA from Test Year | <u>\$ 95,258</u> |

Northern Utilities, Inc
Bad Debt Expense

| Line # | Description | 2017 | 2018 |
|---------------|---|-------------|-------------|
| 1 | Actual Distribution Chargeoffs | \$ 191,653 | \$ 339,043 |
| 2 | | | |
| 3 | Allowance for Doubtful Accounts | \$ 57,858 | \$ (37,261) |
| 4 | | | |
| 5 | Total Distribution Bad Debt Expense | \$ 249,511 | \$ 301,782 |
| 6 | | | |
| 7 | 3 Year Average Distribution Chargeoffs (2017 to 2019) | \$ 269,709 | |
| 8 | | | |
| 9 | 3 Year Average Distribution Bad Debt Expense (2017 to 2019) | \$ 276,687 | |
| 10 | | | |
| 11 | DG 17-070 Settlement Base Rates | \$ 248,010 | |

| | 2019 | 2020 | 6 Months End June 30 2021 |
|--|-------------|-------------|--|
| | \$ 278,430 | \$ 210,340 | \$ 85,509 |
| | \$ 337 | \$ 81,370 | \$ (57,000) |
| | \$ 278,767 | \$ 291,710 | \$ 28,509 |

Northern Utilities, Inc.
Late Payment Charge ("LPC") Revenues

| LPC Revenues | Docket No. DG 17-070 2016 (TY) | 2020 | Moratorium Period 2020 | Moratorium Period 2020/2021 | Comment |
|---------------------|---|-------------|---------------------------------------|--|------------------|
| January | \$ 7,985 | \$ 14,196 | | | Charged - Actual |
| February | 9,423 | 15,930 | | | Charged - Actual |
| March* | 16,764 | 6,677 | | | Charged - Actual |
| April | 13,105 | | \$ 16,052 | \$ 16,052 | Waived - Actual |
| May | 14,749 | | 21,297 | 21,297 | Waived - Actual |
| June | 11,837 | | 20,319 | 20,319 | Waived - Actual |
| July | 7,393 | | 15,693 | 15,693 | Waived - Actual |
| August | 7,909 | | 14,976 | 14,976 | Waived - Actual |
| September | 3,037 | | 12,047 | 12,047 | Waived - Actual |
| October | 4,033 | | 12,473 | 12,473 | Waived - Actual |
| November | 4,036 | | 10,239 | 10,239 | Waived - Actual |
| December | 4,592 | | 10,623 | 10,623 | Waived - Actual |

**UNITIL ENERGY SYSTEMS, INC.
PANDEMIC COST ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2020**

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| | (1) | (2) | |
|-----------------|--|---------------|--|
| LINE NO. | DESCRIPTION | AMOUNT | |
| 1 | Pandemic Cost Adjustment - UES | \$ 30,250 | |
| 2 | <u>Unitil Service Expense Allocated to UES</u> | | |
| 3 | Total Unitil Service Pandemic Costs | \$ 49,496 | |
| 4 | UES Apportionment | 27.50% | |
| 5 | Expense Apportioned to UES | \$ 13,611 | |
| 6 | Capitalization Rate | 29.42% | |
| 7 | UES Capitalization | 4,004 | |
| 8 | UES Net O&M Medical Expense | \$ 9,607 | |
| 9 | Removal of Total Pandemic Costs from Test Year | \$ (39,857) | |

UNITIL ENERGY SYSTEMS, INC.
PAYROLL TAX ADJUSTMENT - EMPLOYEE RETENTION CREDIT
EMPLOYEE RETENTION CREDIT ("ERC") & FAMILY FIRST CORONAVIRUS RESPONSE ACT ("FFCRA") Table of Contents
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| LINE NO. | (1) DESCRIPTION | (2) TOTAL |
|---------------------|---|--------------------------|
| 1 | ERC & FFCRA - UES | \$ (143,511) |
| 2 | Capitalization Rate | 64.25% |
| 3 | Capitalized Amount | <u>(92,206)</u> |
| 4 | Net Expense - UES | <u>(51,305)</u> |
| 5 | <u>Unitil Service ERC Allocated to UES</u> | |
| 6 | Total Unitil Service ERC | \$ (279,213) |
| 7 | UES Apportionment | 27.50% |
| 8 | Expense Apportioned to UES | <u>\$ (76,784)</u> |
| 9 | Capitalization Rate | 28.45% |
| 10 | UES Capitalization | <u>(21,845)</u> |
| 11 | UES Net ERC | <u>\$ (54,939)</u> |
| 12 | Removal of Total ERC & FFCRA from Test Year | <u><u>\$ 106,244</u></u> |

Unitil Energy Systems, Inc
Bad Debt Expense

| Line # | Description | 2017 | 2018 |
|---------------|---|-------------|-------------|
| 1 | Actual Distribution Chargeoffs | \$ 339,394 | \$ 721,658 |
| 2 | | | |
| 3 | Allowance for Doubtful Accounts | \$ 35,236 | \$ (35,276) |
| 4 | | | |
| 5 | Total Distribution Bad Debt Expense | \$ 374,630 | \$ 686,382 |
| 6 | | | |
| 7 | 3 Year Average Distribution Chargeoffs (2017 to 2019) | \$ 548,538 | |
| 8 | | | |
| 9 | 3 Year Average Distribution Bad Debt Expense (2017 to 2019) | \$ 545,057 | |
| 10 | | | |
| 11 | DE 16-384 Settlement Base Rates | \$ 526,252 | |

| | 6 Months End June 30 | | |
|--|---------------------------------|-------------------|-------------------|
| | 2019 | 2020 | 2021 |
| | <u>\$ 584,561</u> | <u>\$ 378,282</u> | <u>\$ 214,678</u> |
| | \$ (10,402) | \$ 249,441 | \$ 31,034 |
| | \$ 574,159 | \$ 627,723 | \$ 245,712 |

Unitil Energy Systems, Inc.
Late Payment Charge ("LPC") Revenues

| LPC Revenues | Docket No. DE 16-384 | | Moratorium | | Moratorium | | Comment |
|---------------------|---------------------------------|-------------|------------------------|-----------------------------|-------------------|--|------------------|
| | 2015 (TY) | 2020 | Period 2020 | Period 2020/2021 | | | |
| January | \$ 32,521 | \$ 34,969 | | | | | Charged - Actual |
| February | 37,525 | 42,810 | | | | | Charged - Actual |
| March* | 67,162 | 16,898 | | | | | Charged - Actual |
| April | 36,974 | | \$ 38,408 | \$ 38,408 | | | Waived - Actual |
| May | 53,102 | | 50,008 | 50,008 | | | Waived - Actual |
| June | 51,970 | | 50,302 | 50,302 | | | Waived - Actual |
| July | 30,390 | | 49,107 | 49,107 | | | Waived - Actual |
| August | 39,352 | | 60,052 | 60,052 | | | Waived - Actual |
| September | 36,271 | | 52,415 | 52,415 | | | Waived - Actual |
| October | 31,310 | | 58,729 | 58,729 | | | Waived - Actual |
| November | 33,997 | | 47,201 | 47,201 | | | Waived - Actual |
| December | 31,059 | | 37,900 | 37,900 | | | Waived - Actual |