



February 11, 2022

Daniel Goldner, Chariman  
New Hampshire Public Utilities Commission  
21 S. Fruit Street, Suite 10  
Concord, NH 03301-2429

**RE: DE 21-030: Settlement Agreement**

Chariman Goldner:

Attached for filing in Docket No. DE 21-030 is a signed Settlement Agreement ("Agreement") among Unitil Energy Systems, Inc., the Department of Energy, the Office of the Consumer Advocate, the Department of Environmental Services, Clean Energy New Hampshire, and ChargePoint, Inc. (the "Settling Parties"). Conservation Law Foundation is not a signatory to the Settlement Agreement but has indicated its intent to file a letter supporting those portions of the Agreement in which it has an interest.

Accompanying this Settlement Agreement is a Motion to Accept Late-Filed Settlement pursuant to Puc 203.20(f) and waive the requirements of Puc 203.20(e). In support of their request, UES submits that acceptance of the Settlement Agreement at this time prior to the scheduled hearing will promote the orderly and efficient conduct of the proceeding and will not impair the rights of any party to the proceeding, as all parties are signatories to the Agreement. The Settling Parties all assent to the relief requested in the motion.

UES believes that the Settling Parties can present the Settlement Agreement to the Commission in an efficient manner at the hearing scheduled for February 15, 2021. To the extent that the Commission requires additional hearing time to review and ask questions regarding the Settlement Agreement, the Company will make itself available to the fullest extent possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick H. Taylor", with a long horizontal flourish extending to the right.

Patrick H. Taylor  
Attorney for Unitil Energy Systems, Inc.

cc: Service List (by e-mail)

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Patrick Taylor  
Chief Regulatory Counsel  
taylorp@unitil.com

6 Liberty Lane West  
Hampton, NH 03842

**THE STATE OF NEW HAMPSHIRE  
BEFORE THE  
PUBLIC UTILITIES COMMISSION**

Unitil Energy Systems, Inc.

Rate Case

Docket No. DE 21-030

**SETTLEMENT AGREEMENT ON  
PERMANENT DISTRIBUTION RATES**

This Settlement Agreement on permanent distribution rates (“Settlement Agreement”) is entered into this 11<sup>th</sup> day of February, 2022, by and among Unitil Energy Systems, Inc. (“Unitil” or “Company”), the New Hampshire Department of Energy (“DOE”), the Office of the Consumer Advocate (“OCA”), the New Hampshire Department of Environmental Services, Clean Energy New Hampshire, and ChargePoint (collectively, the “Settling Parties”), and is intended to resolve the issues in Unitil’s rate case, Docket No. DE 21-030. This Settlement Agreement contains the recommendations of the Settling Parties with respect to approval by the New Hampshire Public Utilities Commission (“Commission”) of an increase in Unitil’s permanent distribution rates and associated rate design.

**SECTION 1. INTRODUCTION AND PROCEDURAL HISTORY**

1.1 On April 2, 2021, pursuant to RSA 378:3, RSA 378:28 and N.H. Code Admin. Rules Puc §§1600 et seq., Unitil filed testimony, supporting data, and revisions to its Tariff NHPUC No. 3 – Electricity Delivery. The filing requested approval of: (1) a permanent annual increase to its distribution revenues of \$11,992,392; (2) a three-year Rate Plan with an initial step adjustment to be implemented on the effective date of permanent rates, and step adjustments thereafter on or about April 1, 2023 and 2024; (3) certain changes to its rate design and select tariff components, including a Revenue Decoupling Mechanism (“RDM”), four new Time of Use (“TOU”) rates, and new rates

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for Light Emitting Diode (“LED”) fixtures; (4) several new programs including an arrearage management program and a residential behind the meter electric vehicle supply equipment incentive program; and (5) a temporary revenue increase of \$5,812,761 million effective as of June 1, 2021, to be recovered on a uniform per kilowatt hour (“kWh”) basis from all rate classes until completion of the proceeding.

1.2 On May 7, 2021, Unitil filed a Stipulation and Settlement Agreement with the Commission, including agreement on a total annual temporary distribution revenue increase of \$4,451,667 collected through a uniform per kWh surcharge of \$0.00384 applied to all of Unitil’s current rate schedules, including those not normally billed for distribution service on a kWh basis. On May 27, 2021, the Commission issued Order No. 26,484, approving the Settlement on Temporary Rates, effective June 1, 2021, subject to reconciliation based on the outcome of the permanent rate case.

1.3 Following multiple sets of discovery and technical sessions, the DOE, OCA, Clean Energy New Hampshire, Conservation Law Foundation and ChargePoint Inc. filed written testimony on November 23, 2021. Productive settlement discussions on Permanent Rates took place during January and February 2022, which ultimately led to this Settlement Agreement.

## **SECTION 2. DISTRIBUTION RATE CHANGES**

2.1 This Settlement Agreement provides for several changes to Unitil’s distribution rates. The first such change shall occur on April 1, 2022, effective on a service-rendered basis. It provides for an increase in Unitil’s distribution revenues of \$6,326,330 to recover the Company’s distribution revenue deficiency agreed to by the Settling Parties. The schedules supporting this increase and Unitil’s overall annual revenue requirement and incorporating the provisions of this Settlement Agreement are provided in Settlement Attachment 1. This reflects a net increase of \$1,874,663 from temporary rates in effect since June 1, 2021, which reflected an increase of \$4,451,667 as authorized by the

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Commission in Order No. 26,484 (May 27, 2021). The permanent rates increase of \$6,326,330 represents an increase of 2.3 percent of total revenues or 10.9 percent of distribution revenues.

The initial rate change shall be followed by two additional annual Step Adjustments to rates on June 1, 2022 and June 1, 2023, also effective on a service-rendered basis. In light of these Step Adjustments, the Company shall not file a distribution rate case with the Commission before January 1, 2024. Notwithstanding this provision, the Company shall not be precluded from making a filing with the Commission for recovery following a federally initiated cost change, which includes any externally imposed changes in the federal tax rates, laws, regulations, or precedents governing income, revenue, or sales taxes or any changes in federally imposed fees, which impose new obligations, duties or undertakings, or remove existing obligations, duties or undertakings, and which individually decrease or increase the Company's distribution costs, revenue, or revenue requirement.

2.2 The Settling Parties agree that Unitil may propose to collect two step increases using the format presented on Settlement Attachment 2. The Settling Parties agree that the first step increase (for 2021 investments) shall be presented using the information provided on Settlement Attachments 2 and 3, which contain actual investments completed and placed in service in 2021. The first step adjustment request will be for a revenue requirement amount not higher than \$1,377,331.

Settlement Attachment 4 is a list of the 2022 investments that Unitil plans to include for recovery in the second step adjustment. The Settling Parties agree that the specific items on that list may change based upon the Company's determination prior to Unitil filing its request to implement the second step adjustment. The Settling parties agree that the second step increase will be based on a 2022 non-growth investment level of no more than \$26,738,022.

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The step adjustments shall be subject to review by interested parties, and review and approval by the Commission, within the timeframes set out in this Settlement. The inclusion of step adjustments in this Settlement Agreement shall not preclude any interested party or the Commission, during the review of the step adjustments, from raising any issue concerning those adjustments and the recovery of those amounts in base rates.

2.3 The June 1, 2022 distribution revenue increase shall be a Step Adjustment for the additional revenue requirement resulting from changes in Net Plant in Service associated with non-growth investments for the period January 1, 2021, through December 31, 2021, as listed and described on Settlement Attachment 3. An illustrative revenue requirement for the June 1, 2022 step adjustment is provided in Settlement Attachment 2. The Company shall file its June 1, 2022 step adjustment with the Commission for review and approval on or before February 28, 2022 in accordance with Section 5.2. As noted in Section 2.2 above, the June 1, 2022 step adjustment will be for a revenue requirement amount not higher than \$1,377,331.

2.4 The June 1, 2023 distribution revenue increase shall be a Step Adjustment for the revenue requirement associated with changes in Net Plant in Service associated with non-growth investments for the period January 1, 2022, through December 31, 2022, as listed and described on Settlement Attachment 4. An illustrative revenue requirement for the June 1, 2023 step adjustment is provided in Attachment 2. The Company shall file the June 1, 2023 step adjustment with the Commission for review and approval on or before February 14, 2023 in accordance with Section 5.2. As noted in Section 2.2 above, the June 1, 2023 step adjustment will be based on a 2022 non-growth investment level of no more than \$26,738,022.

### **SECTION 3. COST OF CAPITAL AND CAPITAL STRUCTURE**

3.1 In determining the annual changes to distribution revenue and rates, the Settling Parties agreed that application of an overall capital structure and cost of capital as set

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forth in the table below, including a 9.2 percent return on equity is just and reasonable in the context of this Settlement Agreement taken as a whole:

|                | Component         |             | Weighted     | Tax           | Pre-Tax      |
|----------------|-------------------|-------------|--------------|---------------|--------------|
|                | <u>Percentage</u> | <u>Cost</u> | <u>Cost</u>  | <u>Factor</u> | <u>Cost</u>  |
| Common Equity  | 52.00%            | 9.20%       | 4.78%        | 1.371422      | 6.56%        |
| Long-Term Debt | 48.00%            | 5.49%       | 2.64%        |               | 2.64%        |
| Total          | <u>100.00%</u>    |             | <u>7.42%</u> |               | <u>9.20%</u> |

#### SECTION 4. REVENUE DECOUPLING MECHANISM

4.1 The Settling Parties agree that Unitil shall implement a Revenue Decoupling Mechanism (“RDM”) substantially as proposed in the initial prefiled testimony of Unitil witness Timothy Lyons, subject to the adjustments specified in this Settlement Agreement. Specifically, the Settling Parties agree and recommend that the Commission approve a RDM using a Revenue Per Customer (“RPC”) model that shall reconcile monthly actual and authorized RPC by rate class. As proposed, the Company’s new electric vehicle time-of-use (“EV TOU”) classes, and Outdoor Lighting and Light Emitting Diode (“LED”) outdoor lighting service classes shall be excluded from the RDM reconciliation. Settlement Attachment 5 provides the Company’s monthly target RPCs effective April 1, 2022 and also provides preliminary monthly target RPCs effective June 1, 2022 and June 1, 2023.

4.2 The Company shall implement the RDM as follows:

4.2.1 First, the Company shall record monthly variances between actual and authorized RPC for each rate class. Those monthly variances shall then be then totaled by class over the twelve-month period April through March (the “Measurement Period”). The total variances and carrying costs shall form the basis for the revenue decoupling adjustment (“RDA”) by group and the calculation of RDM adjustment factors (“RDAF”) (surcharges or credits).

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4.2.2 Second, the Company shall file with the Commission on or before June 1 of each year the applicable RDAF. The filing shall include the RDA by group, including prior period reconciliation and calculation of the RDAF. Pursuant to this Settlement Agreement, rather than reconcile the RDA on an allocated basis as initially proposed by Unitil, the Company shall reconcile the RDA for three groups: (1) Schedule D, Domestic,<sup>1</sup> (2) Schedule G, Regular General Service G2, G2 kWh Meter, Uncontrolled Quick Recovery Water Heating, and Space Heating, and (3) Schedule G, Large General Service G1. The RDAF shall be calculated as a dollar per kWh charge or credit based on the RDA for each group divided by the projected kWh sales for each group over the prospective twelve-month period August through July (“RDM Adjustment Period”). The RDAF shall be charged or credited to customer bills during the RDM Adjustment Period.

4.3 Unitil shall implement an RDA cap of three (3.0) percent of distribution revenues for each group over the relevant Measurement Period(s) for over- and under-recoveries. Furthermore, to the extent that the RDA for a group, including prior period reconciliation exceeds three (3.0) percent of distribution revenue, the amount over or under three (3.0) percent shall be deferred, with carrying costs accrued monthly at the Prime Rate with said Prime Rate to be fixed on a quarterly basis and to be established as reported in *The Wall Street Journal* on the first business day of the month preceding the calendar quarter. If more than one interest rate is reported, the average of the reported rates shall be used. In the Company’s next distribution rate case, parties to that proceeding may propose specific treatment of any carried balances remaining at that time.

4.4 The Settling Parties agree that the RDM shall be implemented at the proposed effective date of new permanent rates on April 1, 2022. At that time, Unitil shall cease accruing Lost Base Revenue (“LBR”) due to energy efficiency and displaced distribution revenue for net metering and shall transition to decoupling as described in the

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<sup>1</sup> The Company’s RDAC tariff shall be revised to include the Domestic Delivery Service (Schedule D-TOU) upon approval.

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April 2, 2021 Testimony of Christopher Goulding and Daniel Nawazelski at Bates pages 128-130 and explained in the response to Staff 1-9 provided as Settlement Attachment 6.

4.5 RiverWoods: As described in the Company's initial testimony, the RiverWoods continuing care retirement community is, consistent with a waiver granted by the Commission in Docket No. DE 19-114, implementing master metering at its facility and the conversion is expected to replace approximately 200 residential meters with 3 or 4 Rate G2 meters. The Settling Parties acknowledge that the conversion is likely to affect the Company's decoupling proposal. Accordingly, the Settling Parties agree that the Company shall adjust its actual customers counts to account for the change in RiverWoods' metering as part of its decoupling calculation as follows: The Company shall add back the number of residential customers lost and remove the number of G2 customers added as the conversions occur.

## **SECTION 5. STEP ADJUSTMENTS AND REPORTING REQUIREMENTS**

5.1 For purposes of calculating the Step Adjustments, the following definitions shall apply:

5.1.1 Accumulated Depreciation is the cumulative net credit balance arising from the provision for depreciation expense, cost of removal, salvage, and retirements.

5.1.2 Change in Net Plant is the change in Ending Net Utility Plant from one Investment Year to the next, which accounts for Plant Additions as well as Accumulated Depreciation.

5.1.3 Change in Non-Growth Net Plant is the Change in Net Plant multiplied by the Percent of Non-Growth Net Plant.

5.1.4 Depreciation Expense is the return of the Company's investment calculated by multiplying the Change in Non-Growth Additions by the average depreciation rate of 3.35 percent.



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5.1.5 Ending Net Utility Plant is the “per books” utility Plant Additions for plant in service after Accumulated Depreciation is deducted. Ending Net Utility Plant shall match that supplied on the Company’s FERC Form 1.

5.1.6 Investment Year is the annual period beginning January 1 and ending December 31 of each calendar year 2021 through 2022 for which capital investments are made by the Company and placed in service.

5.1.7 Percent of Non-Growth Net Plant is the ratio of non-growth capital additions to total capital additions in the Investment Year as determined by the Company.

5.1.8 Plant Additions are the capitalized costs of plant placed in service, after retirements, as recorded on the Company’s books during the Investment Year.

5.1.9 Pre-Tax Rate of Return is 9.20 percent which is established based on the cost of capital of 7.42 percent and a tax gross up factor of 1.3714 on common equity, which is based on current tax rates, and which shall be updated for applicable tax rate changes.

5.1.10 Property Taxes are established at an initial rate of 0.66 percent, representing State utility property taxes paid as a percent of Non-Growth change in net plant. This percentage shall be updated annually to reflect the most recent property tax costs and will be calculated using the statutory tax rate in RSA 83-F:2. Only state property taxes are collected through the step adjustment.

5.1.11 Rate Year is the annual period June 1 through May 31, following the Investment Year.

5.2 The step adjustments associated with each Investment Year beginning on and after January 1, 2021 shall be effective June 1 of the following year with a Step Adjustment filing due by the last day of February as outlined below:

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| <b>Investment Year</b>      | <b>Rate Year</b>          | <b>Step Adjustment Filing Due</b> |
|-----------------------------|---------------------------|-----------------------------------|
| January 1-December 31, 2021 | June 1, 2022-May 31, 2023 | February 28, 2022                 |
| January 1-December 31, 2022 | June 1, 2023-May 31, 2024 | February 14, 2023                 |

The Step Adjustment filings shall include, at a minimum, a list of all capital projects completed in each Investment Year, which shall include a project description, the initial budget, any revised budget, final cost, and the date each project was booked to plant in service. In addition, each step adjustment filing shall include, for each project, all project documents, including but not limited to, Capital Budget Form, Construction Authorizations (including any applicable change orders), and Work orders.

5.3 The Step Adjustment shall include recovery of the distribution revenue requirement associated with the annual Change in Non-Growth Net Plant. The Step Adjustment revenue requirement shall be the sum of the following for each Investment Year:

- Pre-Tax Rate of Return applied to the annual Change in Non-Growth Net Plant;
- Depreciation Expense on the annual Change in Non-Growth Net Plant; and
- State Property Taxes on the annual Change in Non-Growth Net Plant.

5.4 Changes to distribution revenues as calculated above in any Rate Year shall be limited to a rate cap of 2.5 percent of total revenue in the investment year, with revenue for externally supplied customers being adjusted by imputing the Company's default service charges for that period. Any part of the rate adjustment that exceeds 2.5 percent of total revenues shall not be deferred for future recovery.

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5.5 The amount of the Step Adjustments shall be subject to review by the DOE and the OCA, and subject to approval by the Commission, following the filing required by Paragraph 5.2. The DOE or the OCA may request that the Commission hold a hearing to determine whether the Step Adjustment should take effect as scheduled.

5.6 The Step Adjustment effective June 1, 2022 shall include recovery of \$39,969 of post-test-year software amortization.

## **SECTION 6. TARIFF CHANGES AND RATE DESIGN**

6.1 Rate Allocation: The Settling Parties agree that the Company shall limit the revenue deficiency allocated to the residential rate class, Rate Schedule D, to 125 percent of Unifil's overall average revenue increase, or an increase of 13.62 percent from test year distribution revenues. The remainder of the revenue deficiency shall be allocated to the Company's general service commercial and industrial rate classes, Rate Schedule G, based on an equal percentage increase of 8.21 percent from test year distribution revenues. A schedule showing the allocation of the revenue deficiency and resulting permanent rates is provided in Settlement Attachment 7.

6.2 Customer Charges: The Settling Parties agree that the customer charges for all Rate Schedules shall remain at the current levels until the Company's next base distribution rate case. The revenue increase for each class shall be recovered from distribution demand and energy charges, as applicable.

6.3 For the Step Adjustments described in Section 5 above, the revenue requirement increase shall be applied proportionately to all customer classes except outdoor lighting based on distribution revenue, using current distribution rates and test year billing determinants established in this proceeding. The increase shall be collected proportionately through distribution demand or energy charges as applicable for all rate classes, except for outdoor lighting classes. The demand and energy distribution rates for

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the Residential Whole House TOU and Residential and General Service EV rate classes shall be adjusted by the same percentage as the corresponding rate class, and the rate calculation methodology must be maintained as approved.

6.4 Cost of Service: The Settling Parties agree that Unitil shall employ the “Basic Customer” classification method in its next base distribution rate case to apportion distribution costs as part of its cost of service study. The Settling Parties further agree that the Company is not precluded from also presenting the “Minimum System Method” or any other classification methodology in its next base distribution rate case, nor is the Company precluded from advocating for a classification methodology different from the “Basic Customer” classification methodology in its next base distribution rate case.

6.5 Electric Vehicle (“EV”) TOU Rates: As described in the initial testimony of Company Witnesses Carroll, Simpson, Valianti, and Taylor (Exhs. CSV-1, JDT-1), Unitil proposed three, new TOU rates for EV charging in this proceeding: (1) TOU-EV-D (Domestic TOU for EV charging); (2) TOU-EV-G2 (small general service EV TOU Charging (less than 200 kVA)); and (3) TOU-EV-G1 (large general service EV TOU Charging (greater than 200 kVA)) (together the “EV TOU Rate Proposals”). The Company’s submittal to the Commission in the instant matter occurred prior to the Commission’s April 30, 2021 deadline in Docket No. DE 20-170 (Electric Distribution Utilities, Electric Vehicle Time of Use Rates) for the electric distribution utilities to file EV TOU Rates and feasibility assessments. On June 15, 2021, Unitil filed copies of the EV TOU Rate Proposals and the supporting testimony submitted in this proceeding in DE 20-170. Also on June 15, 2021, the Commission directed the parties to resolve the outstanding matters in DE 20-170 at least 30 days prior to February 16, 2022, the date hearings were originally scheduled to conclude in this proceeding. This Commission directive was issued pursuant to Order No. 26,486 (June 9, 2021), which denied a motion to remove Unitil’s EV TOU Rate Proposals from this proceeding. During the period between November 16, 2021 and January 12, 2022, the parties to DE 20-170 engaged in settlement discussions. Based upon these discussions, some parties reached a settlement

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agreement (the “DE 20-170 Settlement”), and on January 14, 2022, the DOE filed the DE 20-170 Settlement on behalf of its signatories. Among other things, the DE 20-170 Settlement provides for Commission approval, of Unitil’s EV TOU Rates. The Settling Parties agree that Unitil’s EV TOU Rate Proposals shall be implemented consistent with the Commission’s final order in the DE 20-170 proceeding.

6.6 Residential Whole House TOU rate: As described in the initial testimony of Company Witnesses Carroll, Simpson, Valianti, and Taylor (Exhs. CSV-1, JDT-1), Unitil proposed a new Residential Whole House TOU rate in this proceeding. As proposed by the Company, only the generation and transmission components were time-differentiated for this proposed rate and the distribution component of the rate was the same during all time periods. The Settling Parties agree that Unitil shall implement the new Residential Whole House TOU rate, subject to revising the rate such that all three main rate components (generation, transmission, and distribution) are time-differentiated. The Settling Parties agree that the Residential Whole House TOU rates shall be the same as the Domestic TOU rate for EV charging, as updated from time to time, except that the customer charge for the Whole House TOU rate shall be the same as the customer charge for regular residential service. Residential Whole House TOU illustrative rates, as presented for residential EV charging in the Settlement Agreement in DE 20-170, are provided in Settlement Attachment 8. The Settling Parties also agree that the Residential Whole House TOU rates shall take effect at the same time as the residential EV TOU rates, pending in DE 20-170. However, if no rate is yet approved in DE 20-170, then these residential Whole House TOU rates shall be implemented no later than August 1, 2022.

6.7 Outdoor Lighting Service:

- 6.7.1 Within six months of the Commission’s approval of this Settlement Agreement, Unitil shall file a new or revised LED Outdoor Lighting Service tariff, which will align more closely with Liberty Utilities LED-2

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tariff and Eversource's EOL tariff rate to allow options for municipalities to install advanced lighting controls and to allow municipalities to own and maintain lighting fixtures.

6.7.2 The Settling Parties Agree that Unitil shall break out LED and non-LED information in the tariffs, cost of service studies, and revenue requirement schedules submitted as part of the Company's next base distribution rate case if the test-year non-LED lights constitute more than 20 percent of all lighting fixtures deployed on the Company's system.

6.7.3 The Settling Parties agree that Unitil shall remove the unreimbursed undepreciated value of the non LED lights related to the city of Concord street lighting conversion from the second Step Adjustment effective June 1, 2023.

6.8 The resulting class revenue requirement targets and final distribution rates for effect April 1, 2022, are presented in Settlement Attachment 9.

6.9 Bill impacts from the distribution rates in Paragraph 6.8 above are summarized in Settlement Attachment 10. Bill impacts are various usage levels are provided in Settlement Attachment 11.

6.10 The Settling Parties agree to the tariff changes provided in Attachment 12.

**SECTION 7. ELECTRIC VEHICLE PROGRAM INFRASTRUCTURE  
PROPOSAL AND MARKETING, COMMUNICATIONS, AND EDUCATION  
PLAN**

7.1 The Company may offer rebates of up to \$600 for the procurement and installation of smart, managed Level 2 EV chargers to 250 residential EV TOU customers in the manner described in Exhibit CSV-1 to the Company's Initial Filing. The EV

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program is not part of the Company's energy efficiency program. The Company shall recover actual rebate costs through the Company's External Delivery Charge, Schedule EDC.

7.1.1 The Company shall perform an alternative metering feasibility assessment in connection with its residential EV TOU rate and infrastructure offering. Unitil shall file a report with the results of its proposed alternative metering feasibility assessment pilot once at least 50 customers have enrolled and at least six months of usage data has been collected from those 50 customers. The Settling Parties further agree to review data and analysis from Unitil's alternative metering feasibility assessments pilot once completed, and shall then hold a technical session to consider pilot expansion or full program offerings. The Company shall notify the Commission and Parties when 50 customers have been enrolled.

7.2 The Company shall implement a public "make ready" electric vehicle infrastructure program as follows:

7.2.1 The Company shall provide make-ready infrastructure to support up to four third party owned and operated Direct Current Fast Charging ("DCFC") stations in its service territory with approximately six DCFC plugs / ports at each respective station site. The Company shall recover the cost of DCFC make-ready investments via a regulatory asset in a future rate case, with balances accruing carrying charges at the monthly Prime Rate. There shall be no revenue offset to the balances.

7.2.2 The Company shall provide make-ready infrastructure to support up to twenty (20) third party owned and operated Level 2 public charging sites in its service territory with approximately ten third party owned and operated Level 2 plugs / ports at each respective site. The Company may also provide make-ready infrastructure to support third party owned and operated Level 2 pole-mounted chargers, with a non-binding target of up to twenty chargers. These pole-mounted chargers shall be in addition to the 20 Level 2 public charging sites cited above.

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The Company shall recover the cost of Level 2 make-ready investments via a regulatory asset in a future rate case, with balances accruing carrying charges at the monthly Prime Rate. There shall be no revenue offset to the balances.

7.2.3 The Company may spend up to \$2,362,000 to provide the make-ready infrastructure described above, with spending limits for each category of infrastructure as follows: \$572,000 for DCFC stations; \$1,540,000 for Level 2 public charging sites; and \$250,000 for pole-mounted Level 2 charging sites.

7.3 The Company may spend up to \$300,000 to implement the proposed EV and TOU Marketing, Communications, and Education Plan over five years, as set forth in Exhibit CSV-1 to the Company's Initial Filing. The Company shall recover these costs through the Company's External Delivery Charge, Schedule EDC.

**SECTION 8. STORM RESILIENCY PROGRAM AND VEGETATION  
MANAGEMENT PLAN**

8.1 The Settling Parties agree the total amount of funding in base rates for the Vegetation Management Program ("VMP"), Reliability Enhancement Program ("REP"), and the Storm Resiliency Program ("SRP") shall be \$5,275,666 (total utility costs less anticipated third party reimbursements),<sup>2</sup> until changed in a future base distribution rate case.

8.1.1 The Settling Parties agree that the Company shall continue the SRP until the Company's next base distribution rate case filing, at which time the SRP shall be reviewed for continuation. The amount of funding in the base rates allocated to the SRP beginning in 2023 shall be reduced by \$384,690 to a funding level of \$1,081,000, until changed in a future base distribution rate case. The reduction in funding shall be effective January 1, 2023 and included through the EDC reconciliation process.

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<sup>2</sup> See Settlement Attachment 15.



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8.1.2 The Settling Parties agree that within six months of the Commission's approval of this Settlement Agreement Unitil, the DOE, and the OCA shall confer to develop metrics to measure the annual benefits of the SRP and a form of report to convey the results of the metrics on an annual basis. The annual report shall be filed with the DOE, OCA, and the Commission and may be used to evaluate the continuation of the SRP in the Company's next base distribution rate case.

**SECTION 9. ARREARAGE MANAGEMENT PROGRAM**

9.1 Arrearage Management Program. The Company's initial testimony proposed establishing an Arrearage Management Program ("AMP") as described by Company witness Carole A. Beaulieu in a manner similar to that implemented by Public Service Company of New Hampshire d/b/a Eversource Energy ("Eversource") in Docket No. DE 19-057. The Settling Parties agree that Unitil shall implement the AMP, as described below:

9.2. The AMP shall be open to all customers coded as "financial hardship" consistent with the Commission's Puc 1200 Rules. Those financial hardship customers shall be deemed eligible for the AMP if they have past due balances of \$150 or greater, 60 days or more past due. For customers enrolled in, and complying with, the AMP, the Company shall forgive up to \$400 per month, for a maximum annual arrearage forgiveness of \$4,800. Customers who successfully complete the program, and who still have a remaining past due balance, may re-enroll immediately and shall not be subject to a waiting period before a new enrollment. Following successful completion of the program, the Company shall automatically enroll customers in a budget payment plan.

9.3 The Company shall submit a report at least one month prior to the commencement of the AMP, and no later than April 1 each year thereafter. The report shall include the metrics included in Settlement Attachment 13.

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9.4 The Settling Parties acknowledge that the Company is likely to incur incremental costs, including incremental personnel costs, to implement the AMP. Pursuant to this Settlement Agreement, the Settling Parties agree that the Company's base rates shall include \$440,118<sup>3</sup> in annual revenue attributable to the implementation of the AMP, which consists of the following components: AMP full time employee cost (allocated), \$65,118 and annual AMP forgiveness amount, \$375,000. The Settling Parties agree that the Company shall track the actual costs of implementing the AMP, including both program and personnel costs, and shall reconcile any amounts over or under \$440,118 through the EDC on an annual basis; beginning with the EDC to be proposed for effect August 1, 2022.

#### **SECTION 10. RECOUPMENT AND RATE CASE EXPENSE**

10.1 Recoupment: For purposes of this Settlement Agreement, "Recoupment" is the difference between distribution revenue at temporary rates and permanent rates over the 10-month period June 1, 2021 through March 31, 2022. The Company shall recover the Recoupment amount over one year within Schedule EDC through the External Delivery Charge, a uniform rate per kWh, in the Company's next scheduled EDC rate change effective August 1, 2022.

10.2 Rate Case Expenses: The Settling Parties agree that the Company may recover the just and reasonable rate case expenses incurred by the Company in the preparation and presentation of its filing, and the regulatory proceeding expenses incurred by the Commission, DOE, and the OCA and charged to the Company in this docket. These expenses shall be recovered over one year within Schedule EDC through the External Delivery Charge, a uniform rate per kWh, in the Company's next scheduled EDC rate change effective August 1, 2022. On or before May 1, 2022, Unitil shall file with the Commission for its review and approval the final actual amount of rate case expenses.

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<sup>3</sup> See to Settlement Attachment 01, Schedule RevReq-3-14 Revised.

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**SECTION 11. MISCELLANEOUS**

11.1 Working Capital, External Delivery Charge: The Settling Parties agree that Unitil shall calculate its working capital requirement for costs included in the External Delivery Charge (effective August 1, 2022) using a detailed lead-lag study in Unitil's Annual Stranded Cost and EDC Rate Filings, which the Company shall update based on prior calendar year lead-/lag results in each annual filing, and until changed by order of the Commission. The Settling Parties further agree that the lead-lag days shall be calculated separately for both transmission costs and other flow-through operating expenses excluding transmission costs.

11.2 COVID-Related Waived Late Payment Fees: Pursuant to Order No. 26,515 (September 7, 2021) in Docket No. IR 20-089, the Commission concluded that utilities would be permitted to use "accounting mechanisms" to defer costs pertaining to the COVID-19 public health emergency for later recovery. Consistent with that authorization, the Settling Parties agree that Unitil shall be permitted to recover \$386,957<sup>4</sup> in COVID-19 related costs relating to expenses from calendar year 2020 by including those costs in its next Schedule EDC through the External Delivery Charge, a uniform rate per kWh, in the Company's next scheduled EDC rate change effective August 1, 2022. The Settling Parties further agree that Unitil shall not recover any COVID-19 related waived late payment fees for the period January through March 31, 2021.

11.3 Bad Debt: In its initial testimony, the Company noted that due to the COVID-19 pandemic, the 2020 test year was not representative of an accurate level of bad debt. Accordingly, the Company proposed to use 2019 as a representative year for establishing an appropriate level of bad debt expense. The Settling Parties agree that the Company

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<sup>4</sup> See Bates 117 of the Company's initial filing, Line 10.

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shall use the 2019 calendar year write off rate of 0.64 percent for calculating the level of bad debt expense included in the Company's revenue requirement.

11.4 Matter Communications (Formerly Calypso) Invoices: The Company had deferred certain costs relating to the work of Matter Communications s part of the Major Storm Cost Reserve Fund reports for 2017, 2018, 2019, and 2020. The Settling Parties agree that the Company may recover \$73,160<sup>5</sup> of deferred costs pertaining to Calypso in its next Schedule EDC through the External Delivery Charge, a uniform rate per kWh, in the Company's next scheduled EDC rate change effective August 1, 2022. The Settling Parties further agree that a normalized amount of \$18,290, shall be considered media and communication expenses included in the Company's permanent revenue requirement to account for these costs in the future.

11.5 Wheeling Revenue: Included in the Company's test year were \$49,952 of incremental revenue associated with a wheeling arrangement that terminated on April 20, 2021. The Company proposed to reconcile those revenues with actual wheeling revenues annually through the EDC. The DOE recommended that the wheeling revenue be removed from the Company's revenue requirement and that any wheeling revenue actually received be reconciled through the EDC. The Settling Parties agree that the wheeling revenue in the Company's revenue requirement shall be adjusted as proposed by the DOE and that the \$49,952 has been removed from the Company's revenue requirement. The Settling Parties agree that any wheeling revenue received by the Company shall be reconciled annually through the EDC.

11.6 Property Taxes: In Order No. 26,500 (July 29, 2021) in Docket No. DE 21-069, the Commission approved the Company's proposed method for reconciliation of local property taxes consistent with the authority in RSA 72:8-e. Consistent with that approval, and as described in the Company's testimony, the Settling Parties agree that the

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<sup>5</sup> See Bates 16 of DOE witness Elizabeth R. Nixon, Line 4.

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Company has included an amount of \$6,218,640 in base rates attributable to local property taxes. Further, the Settling Parties agree that any reconciliation of the authorized property tax amounts shall occur annually through the EDC, consistent with Order No. 26,500.

11.7 Concord Downtown Conversion Project Load Reporting: The Company will provide an annual report to the DOE by April 1<sup>st</sup> each year until the next rate case is filed on load added in connection with the Concord Downtown Conversion project. This reporting obligation shall remain in place until the Company's next rate case is concluded.

11.8 Regulatory Assessment: Currently, the Company collects regulatory assessment fees in base rates, through its EDC mechanism, and \$10,000 through default service rates. The Settling Parties agree that the Company shall move the amounts presently recovered through the EDC to base rates and that it shall use the EDC only to reconcile any amounts over or under the amount in base rates, less the \$10,000 included in default service. Accordingly, the Settling Parties agree that the Company's revenue requirement reflects a total regulatory assessment of \$1,004,038 and that reconciliations of any deviation from that amount, less amounts included in default service, shall be recovered through the EDC.

11.9 Excess Accumulated Deferred Income Taxes: The Company's revenue requirement includes the flowback of \$999,795 of annual Excess Accumulated Deferred Income Tax until the Company's next base distribution rate case filing, at which time the flowback amount shall be reviewed.

11.10 Excess Accumulated Deferred Income Tax from 2018-2020 in the amount of \$2,644,590 (see Bates 1301 of the Company's Initial Filing, Col. d, Lines 1,2 and 3), shall be returned to customers through the EDC over a three year period, starting on August 1, 2022.

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11.11 Depreciation: The Settling Parties agree that the Company shall use updated whole-life rates for book depreciation purposes as reflected in Settlement Attachment 14. The Parties agree that the Company shall amortize the reserve variance over six years at an annual amount of (\$1,275,454) as reflected in Settlement Attachment 14.

11.12 Active Hardship Protected Accounts: The Settling Parties agree that nothing in this Settlement Agreement shall preclude the Company, or any other party, from requesting that the Commission open a proceeding for review of AHPA.

## **SECTION 12. GENERAL PROVISIONS**

12.1 This Settlement Agreement is expressly conditioned upon the Commission's acceptance of all its provisions, without change or condition. If the Commission does not accept this Settlement Agreement in its entirety, without change or condition, or if the Commission makes any findings that go beyond the scope of this Settlement Agreement, and any of the Settling Parties does not agree with the changes, conditions or findings, this Settlement Agreement shall be deemed to be withdrawn and shall not constitute any part of the record in this proceeding and shall not be used for any other purpose.

12.2 Under this Settlement Agreement, the Settling Parties agree to this joint submission to the Commission, which represents a compromise and liquidation of all issues in this proceeding.

12.3 The Settling Parties agree that the Commission's acceptance of this Settlement Agreement does not constitute continuing approval of, or precedent for, any particular issue in this proceeding other than those specified herein. Acceptance of this Settlement Agreement by the Commission shall not be deemed to constrain the Commission's exercise of its authority to promulgate future orders, regulations or rules that resolve similar matters affecting other parties in a different fashion.

12.4 This Settlement Agreement shall not be deemed an admission by any of the

DE 21-030 Unitil Distribution Rate Case  
Settlement Agreement  
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Settling Parties that any allegation or contention in this proceeding by any other party, other than those specifically agreed to herein, is true and valid. This Settlement Agreement shall not be construed to represent any concession by any Settling Party hereto regarding positions taken with respect to Unitil's permanent rate request in this docket, nor shall this Settlement Agreement be deemed to foreclose any Settling Party in the future from taking any position in any subsequent proceedings. The revenue requirement amounts associated with each of the rate adjustments detailed herein are liquidated amounts that reflect a resolution of all the issues in this proceeding.

12.5 The Settling Parties agree that all pre-filed testimony and supporting documentation should be admitted as full exhibits for the purpose of consideration of this Settlement Agreement and be given whatever weight the Commission deems appropriate. Consent by the Settling Parties to admit all pre-filed testimony without challenge does not constitute agreement by any of the Settling Parties that the content of the pre-filed testimony is accurate or that the views of the witnesses should be assigned any particular weight by the Commission. The resolution of any specific issue in this Settlement Agreement does not indicate the Settling Parties' agreement to such resolution for purposes of any future proceedings.

12.6 The rights conferred and the obligations imposed on the Settling Parties by this Settlement Agreement shall be binding on or inure to the benefit of any successors in interest or assignees as if such successor or assignee was itself a signatory party. The Settling Parties agree to cooperate in advocating that this Settlement Agreement be approved by the Commission in its entirety and without modification.

12.7 This Settlement Agreement is the product of confidential settlement negotiations. The content of these negotiations, including any documents prepared during such negotiations for the purpose of reaching a settlement, shall be privileged and all offers of settlement shall be without prejudice to the position of any party presenting such offer.

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Settlement Agreement  
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12.8 This Settlement Agreement may be executed in multiple counterparts, which together shall constitute one agreement.

**SECTION 13. CONCLUSION**

13.1 The Parties affirm that Commission approval of the proposed Settlement Agreement is in the public interest and will result in just and reasonable rates and should be approved.

NEW HAMPSHIRE DEPARTMENT OF ENERGY

By: /s/ Paul B. Dexter  
Paul B. Dexter, Esq.  
Staff Attorney

Dated: February 11, 2022

NEW HAMPSHIRE OFFICE OF THE CONSUMER ADVOCATE

By: /s/ Donald M. Kreis  
Donald M. Kreis, Esq.  
Consumer Advocate

Dated: February 11, 2022

UNITIL ENERGY SYSTEMS, INC.

By: /s/ Patrick H. Taylor  
Patrick Taylor, Esq.  
Chief Regulatory Counsel

Dated: February 11, 2022



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CHARGEPOINT, INC.

By: /s/ Nikhil Vijaykar  
Nikhil Vijaykar, Esq.  
Attorney for ChargePoint, Inc.  
Keyes & Fox LLP  
580 California St., 12<sup>th</sup> Floor  
San Francisco, CA 94104

Dated: February 11, 2022

NEW HAMPSHIRE DEPARTMENT OF ENVIRONMENTAL SERVICES

By: /s/ Craig A. Wright  
Craig A. Wright  
Director, Air Resources Division

Dated: February 11, 2022

CLEAN ENERGY NEW HAMPSHIRE

By: /s/ Chris Skoglund  
Christopher Skoglund  
Director of Energy Transition  
Clean Energy NH  
14 Dixon Ave, Suite 202  
Concord, NH 03301

Dated: February 11, 2022

DE 21-030 Settlement Agreement

List of Settlement Attachments

Settlement Attachment 1: Permanent Rate Settlement Revenue Requirement

Settlement Attachment 2: Illustrative Step Adjustment Calculation (Step 1 and Step 2)

Settlement Attachment 3: Step 1 2021 Capital Cost Summary

Settlement Attachment 4: Step 2 2022 Capital Budget List

Settlement Attachment 5: Monthly Revenue Per Customer Targets

Settlement Attachment 6: Transition - Displaced Distribution Revenue due to Net Metering

Settlement Attachment 7: Revenue Apportionment

Settlement Attachment 8: Illustrative Residential Whole House TOU Rates

Settlement Attachment 9: Rate Design – Effective April 1, 2022

Settlement Attachment 10: Summary of Bill Impacts based on Average Use

Settlement Attachment 11: Bill Impacts at Various Usage Levels

Settlement Attachment 12: Tariff Changes (clean and redline)

Settlement Attachment 13: Arrearage Management Program Annual Reporting Metrics

Settlement Attachment 14: Whole Life Depreciation Rates & Theoretical Reserve Imbalance

Settlement Attachment 15: Vegetation Management Program, Reliability Enhancement Program and Storm Resiliency Program Funding

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Settlement Attachment 01  
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**UNITIL ENERGY SYSTEMS, INC.**  
**DOCKET DE 21-030**  
**SETTLEMENT REVENUE REQUIREMENT SCHEDULES**

UNITIL ENERGY SYSTEMS, INC.  
REVENUE REQUIREMENT TABLE OF CONTENTS  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-TOC

| LINE NO. | (1)<br>DESCRIPTION  | (2)<br>REFERENCE               |
|----------|---|--------------------------------|
| 1        | Summary of Financial Schedules                                  |                                |
| 2        | Computation Of Revenue Deficiency And Revenue Requirement       | <u>Schedule RevReq-1</u>       |
| 3        | Computation Of Gross-Up Factor For Revenue Requirement          | <u>Schedule RevReq-1-1</u>     |
| 4        | Operating Income Statement                                      | <u>Schedule RevReq-2 P1</u>    |
| 5        | Pro Forma Distribution Operating Income Statement               | <u>Schedule RevReq-2 P2</u>    |
| 6        | Summary Of Adjustments  | <u>Schedule RevReq-3</u>       |
| 7        | Summary of Revenue Adjustment Schedules                         |                                |
| 8        | Non-Distribution Bad Debt                                       | <u>Schedule RevReq-3-1</u>     |
| 9        | Unbilled Revenue  | <u>Schedule RevReq-3-1</u>     |
| 10       | New DOC Rent Revenue  | <u>Schedule RevReq-3-1</u>     |
| 11       | Late Fee Adjustment   | <u>Schedule RevReq-3-1</u>     |
| 12       | O&M Expense Adjustments   |                                |
| 13       | Payroll   | <u>Schedule RevReq-3-2</u>     |
| 14       | VMP Expense   | <u>Schedule RevReq-3-3</u>     |
| 15       | Medical & Dental Insurances                                     | <u>Schedule RevReq-3-4</u>     |
| 16       | Pension   | <u>Schedule RevReq-3-5</u>     |
| 17       | PBOP  | <u>Schedule RevReq-3-5</u>     |
| 18       | SERP  | <u>Schedule RevReq-3-5</u>     |
| 19       | 401K  | <u>Schedule RevReq-3-5</u>     |
| 20       | Deferred Comp Expense   | <u>Schedule RevReq-3-5</u>     |
| 21       | Property & Liability Insurances                                 | <u>Schedule RevReq-3-6</u>     |
| 22       | DOC Expense Adjustment  | <u>Schedule RevReq-3-7</u>     |
| 23       | NHPUC Regulatory Assessment                                     | <u>Schedule RevReq-3-8</u>     |
| 24       | Dues & Subscriptions  | <u>Schedule RevReq-3-9</u>     |
| 25       | Pandemic Costs  | <u>Schedule RevReq-3-10</u>    |
| 26       | Claims & Litigation Adjustment                                  | <u>Schedule RevReq-3-11</u>    |
| 27       | Severance Expense   | <u>Schedule RevReq-3-12</u>    |
| 28       | Distribution Bad Debt   | <u>Schedule RevReq-3-13</u>    |
| 29       | Non-Distribution Bad Debt                                       | <u>Schedule RevReq-3-1</u>     |
| 30       | Arrearage Management Program (AMP) Implementation Cost          | <u>Schedule RevReq-3-14</u>    |
| 31       | Inflation Allowance   | <u>Schedule RevReq-3-15</u>    |
| 32       | NHDOE Audit Adjustments & Other                                 | <u>Schedule RevReq-3-22</u>    |
| 33       | D&A Expense Adjustments   |                                |
| 34       | Depreciation Annualization                                      | <u>Schedule RevReq-3-16 P1</u> |
| 35       | Proposed Depreciation Rate Adjustment                           | <u>Schedule RevReq-3-16 P2</u> |
| 36       | Amortize Reserve Imbalance                                      | <u>Schedule RevReq-3-16 P3</u> |
| 37       | Software Amortization Expense Adjustment                        | <u>Schedule RevReq-3-17</u>    |
| 38       | Excess ADIT Flowback  | <u>Schedule RevReq-3-18</u>    |
| 39       | Taxes Other Than Income Adjustments                             |                                |
| 40       | Property Taxes  | <u>Schedule RevReq-3-19</u>    |
| 41       | Payroll Taxes - Wage Increases                                  | <u>Schedule RevReq-3-20 P1</u> |
| 42       | Payroll Taxes - Employee Retention Credit                       | <u>Schedule RevReq-3-20 P2</u> |
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| 47       | Prior Year Income Taxes   | <u>Schedule RevReq-3-21 P4</u> |
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| 50       | Quarterly Rate Base   | <u>Schedule RevReq-4-1</u>     |
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| 52       | Kensington Distribution Operating Center Adjustment             | <u>Schedule RevReq-4-3</u>     |
| 53       | Exeter Distribution Operating Center Adjustment                 | <u>Schedule RevReq-4-4</u>     |
| 54       | Excess Accumulated Deferred Income Taxes Adjustment             | <u>Schedule RevReq-4-5</u>     |
| 55       | Cost of Capital Related Schedules                               |                                |
| 56       | Weighted Average Cost Of Capital                                | <u>Schedule RevReq-5</u>       |
| 57       | Capital Structure for Ratemaking Purposes                       | <u>Schedule RevReq-5-1</u>     |
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| 59       | Historical Capitalization Ratios                                | <u>Schedule RevReq-5-3</u>     |
| 60       | Weighted Average Cost Of Long-Term Debt                         | <u>Schedule RevReq-5-4</u>     |
| 61       | Cost of Short-Term Debt   | <u>Schedule RevReq-5-5</u>     |
| 62       | Weighted Average Cost of Preferred Stock                        | <u>Schedule RevReq-5-6</u>     |
| 63       | Workpapers  | <u>Workpapers</u>              |

UNITIL ENERGY SYSTEMS, INC.  
COMPUTATION OF REVENUE DEFICIENCY AND REVENUE REQUIREMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-1

| LINE NO. | (1)<br>DESCRIPTION            | (2)<br>REFERENCE                      | (3)<br>AMOUNT  | (4)<br>SETTLEMENT UPDATE | (5)<br>CHANGE FROM INITIAL FILING |
|----------|-------------------------------|---------------------------------------|----------------|--------------------------|-----------------------------------|
| 1        | Rate Base                     | Schedule RevReq-4                     | \$ 226,030,082 | \$ 223,632,999           | \$ (2,397,083)                    |
| 2        | Rate Of Return                | Schedule RevReq-5                     | 7.88%          | 7.42%                    | -0.46%                            |
| 3        | Income Required               | Line 1 * Line 2                       | 17,811,170     | 16,593,569               | (1,217,601)                       |
| 4        | Adjusted Net Operating Income | Schedule RevReq-2                     | 9,066,677      | 11,980,599               | 2,913,922                         |
| 5        | Deficiency                    | Line 3 - Line 4                       | 8,744,493      | 4,612,970                | (4,131,523)                       |
| 6        | Income Tax Effect             | Line 7 - Line 5                       | 3,247,900      | 1,713,360                | (1,534,540)                       |
| 7        | Revenue Deficiency            | 1.3714 (Schedule RevReq-1-1) * Line 5 | \$ 11,992,392  | \$ 6,326,330             | \$ (5,666,063)                    |

**UNITIL ENERGY SYSTEMS, INC.**  
**COMPUTATION OF GROSS-UP FACTOR FOR REVENUE REQUIREMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-1-1**

| <b>LINE<br/>NO.</b> | <b>(1)<br/>DESCRIPTION</b>                 | <b>(2)<br/>RATE</b>               | <b>(3)<br/>AMOUNT</b>       |
|---------------------|--|-----------------------------------|-----------------------------|
| <b>1</b>            | <b>Federal Income Tax Rate</b>             | <b>21.00%</b>                     | <b>0.2100</b>               |
| <b>2</b>            | <b>State Income Tax Rate</b>               | <b>7.70%</b>                      | <b>0.0770</b>               |
| <b>3</b>            | <b>Federal Benefit of State Income Tax</b> | <b>-(Line 1 * Line 2)</b>         | <b><u>(0.0162)</u></b>      |
| <b>4</b>            | <b>Effective Tax Rate</b>                  | <b>(Line 1 + Line 2 + Line 3)</b> | <b><u>0.2708</u></b>        |
| <b>5</b>            | <b>Gross-Up Factor</b>                     | <b>(1 / 1 - Line 4)</b>           | <b><u><u>1.3714</u></u></b> |

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Settlement Attachment 01  
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UNITIL ENERGY SYSTEMS, INC.  
OPERATING INCOME STATEMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-2  
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| LINE NO. | (1)<br>DESCRIPTION                    | (2)<br>TEST YEAR<br>12 MONTHS ENDED<br>12/31/2020 | (3)<br>TEST YEAR<br>FLOW-THROUGH | (4)<br>TEST YEAR<br>DISTRIBUTION | (5)<br>PROFORMA<br>ADJUSTMENTS | (6)<br>TEST YEAR<br>DISTRIBUTION<br>AS PROFORMED | (7)<br>CALENDAR<br>YEAR<br>2019 <sup>(1)</sup> | (8)<br>CALENDAR<br>YEAR<br>2018 <sup>(1)</sup> |
|----------|---------------------------------------|---|----------------------------------|----------------------------------|--------------------------------|--|--|--|
| 1        | Distribution Revenue                  | \$ 58,337,364                                     | \$ -                             | \$ 58,337,364                    | \$ (280,812)                   | \$ 58,056,553                                    | \$ 57,749,747                                  | \$ 57,757,766                                  |
| 2        | Flow-Through Revenue                  | 98,489,216  | 98,489,216                       | -                                | -                              | -  | 101,655,415                                    | 97,267,289                                     |
| 3        | Electric Service Revenue              | 156,826,580                                       | 98,489,216                       | 58,337,364                       | (280,812)                      | 58,056,553                                       | 159,405,162                                    | 155,025,055                                    |
| 4        | Other Operating Revenue               | 2,096,875   | 1,078,347                        | 1,018,528                        | 443,993                        | 1,462,521  | 2,426,664                                      | 2,623,127                                      |
| 5        | Total Operating Revenues              | 158,923,455                                       | 99,567,563                       | 59,355,892                       | 163,181                        | 59,519,073                                       | 161,831,826                                    | 157,648,182                                    |
| 6        | Operating Expenses:                   |   |                                  |                                  |                                |  |  |  |
| 7        | Purchased Power                       | 53,020,521  | 52,736,269                       | 284,252                          | -                              | 284,252  | 65,385,884                                     | 61,038,767                                     |
| 8        | Transmission                          | 35,468,734  | 35,400,175                       | 68,559                           | -                              | 68,559   | 28,308,204                                     | 29,608,490                                     |
| 9        | Distribution                          | 9,476,199   | -                                | 9,476,199                        | 788,559                        | 10,264,758                                       | 9,195,883                                      | 9,199,438                                      |
| 10       | Customer Accounting                   | 4,286,916   | 321,671                          | 3,965,244                        | 395,030                        | 4,360,275  | 4,655,167                                      | 4,633,933                                      |
| 11       | Customer Service                      | 7,326,955   | 7,298,180                        | 28,775                           | -                              | 28,775   | 5,450,371                                      | 3,773,461                                      |
| 12       | Administrative & General              | 9,750,830   | 825,374                          | 8,925,457                        | (454,748)                      | 8,470,709  | 10,867,236                                     | 10,763,947                                     |
| 13       | Depreciation                          | 12,680,791  | -                                | 12,680,791                       | (1,101,534)                    | 11,579,258                                       | 11,905,213                                     | 11,419,121                                     |
| 14       | Amortizations                         | 3,262,428   | 1,059,270                        | 2,203,158                        | (822,473)                      | 1,380,685  | 3,378,749                                      | 3,484,160                                      |
| 15       | Taxes Other Than Income               | 7,166,678   | -                                | 7,166,678                        | 1,005,588                      | 8,172,266  | 6,435,130                                      | 6,519,710                                      |
| 16       | Federal Income Tax                    | (1,180,388)                                       | -                                | (1,180,388)                      | 4,281,193                      | 3,100,805  | 4,672,111                                      | (173,832)                                      |
| 17       | State Income Tax                      | (1,096,468)                                       | -                                | (1,096,468)                      | 1,565,722                      | 469,254  | 1,707,349                                      | (927)  |
| 18       | Deferred Federal & State Income Taxes | 5,203,294   | -                                | 5,203,294                        | (5,861,441)                    | (658,148)  | (3,692,668)                                    | 3,207,039                                      |
| 19       | Interest On Customers Deposits        | 17,026  | -                                | 17,026                           | -                              | 17,026   | 31,594   | 32,204   |
| 20       | Total Operating Expenses              | 145,383,515                                       | 97,640,939                       | 47,742,577                       | (204,103)                      | 47,538,474                                       | 148,300,222                                    | 143,505,511                                    |
| 21       | Net Operating Income                  | \$ 13,539,940                                     | \$ 1,926,625                     | \$ 11,613,315                    | \$ 367,284                     | \$ 11,980,599                                    | \$ 13,531,604                                  | \$ 14,142,671                                  |

Notes

(1) Calendar Years 2019 and 2018 Represents Total Company (i.e., Flow-Through and Distribution).

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Settlement Attachment 01  
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UNITIL ENERGY SYSTEMS, INC.  
PRO FORMA DISTRIBUTION OPERATING INCOME STATEMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-2  
Page 2 of 2

|          |                                       | (1)                    | (2)                  | (3)                                 | (4)                 | (5)      (6)          |  |
|----------|---------------------------------------|------------------------|----------------------|-------------------------------------|---------------------|-----------------------|--|
|          |                                       |                        |                      |                                     |                     | PROOF                 |  |
| LINE NO. | DESCRIPTION                           | TEST YEAR DISTRIBUTION | PROFORMA ADJUSTMENTS | TEST YEAR DISTRIBUTION AS PROFORMED | REVENUE REQUIREMENT | PRO FORMA RATE RELIEF |  |
| 1        | Distribution Revenue                  | \$ 58,337,364          | \$ (280,812)         | \$ 58,056,553                       | \$ 6,326,330        | \$ 64,382,882         |  |
| 2        | Flow-Through Revenue                  | -                      | -                    | -                                   | -                   | -                     |  |
| 3        | Electric Service Revenue              | 58,337,364             | (280,812)            | 58,056,553                          | 6,326,330           | 64,382,882            |  |
| 4        | Other Operating Revenue               | 1,018,528              | 443,993              | 1,462,521                           | -                   | 1,462,521             |  |
| 5        | Total Operating Revenues              | 59,355,892             | 163,181              | 59,519,073                          | 6,326,330           | 65,845,403            |  |
| 6        | Operating Expenses:                   |                        |                      |                                     |                     |                       |  |
| 7        | Purchased Power                       | 284,252                | -                    | 284,252                             | -                   | 284,252               |  |
| 8        | Transmission                          | 68,559                 | -                    | 68,559                              | -                   | 68,559                |  |
| 9        | Distribution                          | 9,476,199              | 788,559              | 10,264,758                          | -                   | 10,264,758            |  |
| 10       | Customer Accounting                   | 3,965,244              | 395,030              | 4,360,275                           | -                   | 4,360,275             |  |
| 11       | Customer Service                      | 28,775                 | -                    | 28,775                              | -                   | 28,775                |  |
| 12       | Administrative & General              | 8,925,457              | (454,748)            | 8,470,709                           | -                   | 8,470,709             |  |
| 13       | Depreciation                          | 12,680,791             | (1,101,534)          | 11,579,258                          | -                   | 11,579,258            |  |
| 14       | Amortizations                         | 2,203,158              | (822,473)            | 1,380,685                           | -                   | 1,380,685             |  |
| 15       | Taxes Other Than Income               | 7,166,678              | 1,005,588            | 8,172,266                           | -                   | 8,172,266             |  |
| 16       | Federal Income Tax                    | (1,180,388)            | 4,281,193            | 3,100,805                           | 1,226,232           | 4,327,037             |  |
| 17       | State Income Tax                      | (1,096,468)            | 1,565,722            | 469,254                             | 487,127             | 956,382               |  |
| 18       | Deferred Federal & State Income Taxes | 5,203,294              | (5,861,441)          | (658,148)                           | -                   | (658,148)             |  |
| 19       | Interest On Customers Deposits        | 17,026                 | -                    | 17,026                              | -                   | 17,026                |  |
| 20       | Total Operating Expenses              | 47,742,577             | (204,103)            | 47,538,474                          | 1,713,360           | 49,251,834            |  |
| 21       | Net Operating Income                  | \$ 11,613,315          | \$ 367,284           | \$ 11,980,599                       | \$ 4,612,970        | \$ 16,593,569         |  |



UNITIL ENERGY SYSTEMS, INC.  
SUMMARY OF ADJUSTMENTS  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3

| LINE NO. | (1)<br>DESCRIPTION   | (2)<br>CLASSIFICATION | (3)<br>SCHEDULE NO.             | (4)<br>AMOUNT         | (5)<br>SETTLEMENT UPDATE | (6)<br>TOTAL ADJUSTMENT |
|----------|--|-----------------------|---------------------------------|-----------------------|--------------------------|-------------------------|
| 1        | Revenue Adjustments  |                       |                                 |                       |                          |                         |
| 2        | Non-Distribution Bad Debt                                      | Dist Rev              | Schedule RevReq-3-1             | (143,623)             | \$ -                     | \$ (143,623)            |
| 3        | Unbilled Revenue Adjustment                                    | Dist Rev              | Schedule RevReq-3-1             | (137,189)             | -                        | (137,189)               |
| 4        | New DOC Rent Revenue   | Oth Rev               | Schedule RevReq-3-1             | 313,007               | -                        | 313,007                 |
| 5        | Late Fee Adjustment  | Oth Rev               | Schedule RevReq-3-1             | 180,938               | -                        | 180,938                 |
| 6        | Remove Wheeling Revenue  | Oth Rev               |                                 | -                     | (49,952)                 | (49,952)                |
| 7        | Total Revenue Adjustments                                      |                       |                                 | <u>\$ 213,133</u>     | <u>\$ (49,952)</u>       | <u>\$ 163,181</u>       |
| 8        | Operating & Maintenance Expense Adjustments                    |                       |                                 |                       |                          |                         |
| 9        | Payroll  | Dist                  | Schedule RevReq-3-2             | \$ 709,516            | \$ (356,250)             | \$ 353,265              |
| 10       | VMP Expense  | Dist                  | Schedule RevReq-3-3             | 1,406,427             | (989,500)                | 416,927                 |
| 11       | Medical & Dental Insurances                                    | A&G                   | Schedule RevReq-3-4             | 483,155               | (74,466)                 | 408,689                 |
| 12       | Pension  | A&G                   | Schedule RevReq-3-5             | 62,288                | -                        | 62,288                  |
| 13       | PBOP   | A&G                   | Schedule RevReq-3-5             | (41,636)              | -                        | (41,636)                |
| 14       | SERP   | A&G                   | Schedule RevReq-3-5             | 85,989                | -                        | 85,989                  |
| 15       | 401K   | A&G                   | Schedule RevReq-3-5             | 41,844                | (21,354)                 | 20,490                  |
| 16       | Deferred Comp Expense  | A&G                   | Schedule RevReq-3-5             | 64,957                | -                        | 64,957                  |
| 17       | Property & Liability Insurances                                | A&G                   | Schedule RevReq-3-6             | 72,468                | (6,014)                  | 66,454                  |
| 18       | DOC Expense Adjustment   | Dist                  | Schedule RevReq-3-7             | (1,968)               | -                        | (1,968)                 |
| 19       | NHPUC Regulatory Assessment                                    | A&G                   | Schedule RevReq-3-8             | 159,383               | 212,154                  | 371,537                 |
| 20       | Dues & Subscriptions   | A&G                   | Schedule RevReq-3-9             | (14,473)              | -                        | (14,473)                |
| 21       | Pandemic Costs   | A&G                   | Schedule RevReq-3-10            | (39,857)              | -                        | (39,857)                |
| 22       | Claims & Litigation Adjustment                                 | A&G                   | Schedule RevReq-3-11            | 44,072                | -                        | 44,072                  |
| 23       | Severance Expense  | A&G                   | Schedule RevReq-3-12            | (40,395)              | -                        | (40,395)                |
| 24       | Distribution Bad Debt  | Cust Acct             | Schedule RevReq-3-13            | 134,563               | (36,028)                 | 98,535                  |
| 25       | Non-Distribution Bad Debt                                      | Cust Acct             | Schedule RevReq-3-1             | (143,623)             | -                        | (143,623)               |
| 26       | Arrearage Management Program (AMP) Implementation Cost         | Cust Acct             | Schedule RevReq-3-14            | 459,000               | (18,882)                 | 440,118                 |
| 27       | Inflation Allowance  | A&G                   | Schedule RevReq-3-15            | 128,368               | (128,368)                | -                       |
| 28       | NH DOE Audit Adjustment #8 <sup>(1)</sup>                      | A&G                   | Schedule RevReq-3-22            | -                     | (20,028)                 | (20,028)                |
| 29       | NH DOE Audit Adjustment Removed (VMP) <sup>(1)</sup>           | Dist                  | Schedule RevReq-3-22            | -                     | 20,334                   | 20,334                  |
| 30       | Removal of Better Investing Invoice                            | A&G                   | Schedule RevReq-3-22            | -                     | (815)                    | (815)                   |
| 31       | Update for Normalized Communications Expense                   | A&G                   | Schedule RevReq-3-22            | -                     | 18,290                   | 18,290                  |
| 32       | Update for 2021 Lease Payments                                 | A&G                   | Schedule RevReq-3-22            | -                     | 24,038                   | 24,038                  |
| 33       | Settlement Adjustment  | A&G                   |                                 | -                     | (1,464,346)              | (1,464,346)             |
| 34       | Total Operating & Maintenance Expense Adjustments              |                       |                                 | <u>\$ 3,570,077</u>   | <u>\$ (2,841,235)</u>    | <u>\$ 728,842</u>       |
| 35       | Depreciation & Amortization Expense Adjustments                |                       |                                 |                       |                          |                         |
| 36       | Depreciation Annualization                                     | Depr                  | Schedule RevReq-3-16 P1         | \$ 908,712            | \$ -                     | \$ 908,712              |
| 37       | Proposed Depreciation Rates                                    | Depr                  | Schedule RevReq-3-16 P2 Revised | (789,749)             | 54,957                   | (734,792)               |
| 38       | Amortize Reserve Imbalance                                     | Depr                  | Schedule RevReq-3-16 P3         | -                     | (1,275,454)              | (1,275,454)             |
| 39       | Software Amortization  | Amort                 | Schedule RevReq-3-17            | 238,591               | (61,269)                 | 177,322                 |
| 40       | Excess ADIT Flowback   | Amort                 | Schedule RevReq-3-18            | (999,795)             | -                        | (999,795)               |
| 41       | Total Depreciation & Amortization Expense Adjustments          |                       |                                 | <u>\$ (642,241)</u>   | <u>\$ (1,281,766)</u>    | <u>\$ (1,924,007)</u>   |
| 42       | Taxes Other Than Income Adjustments                            |                       |                                 |                       |                          |                         |
| 43       | Property Taxes   | Taxes Other           | Schedule RevReq-3-19            | \$ 744,985            | \$ 103,822               | \$ 848,807              |
| 44       | Payroll Taxes - Wage Increases                                 | Taxes Other           | Schedule RevReq-3-20 P1         | 54,278                | (3,741)                  | 50,537                  |
| 45       | Payroll Taxes - Employee Retention Credit                      | Taxes Other           | Schedule RevReq-3-20 P2         | 106,244               | -                        | 106,244                 |
| 46       | Total Taxes Other Than Income Adjustments                      |                       |                                 | <u>\$ 905,507</u>     | <u>\$ 100,082</u>        | <u>\$ 1,005,588</u>     |
| 47       | Income Taxes Adjustments                                       |                       |                                 |                       |                          |                         |
| 48       | Federal Income Tax   | FIT                   | Schedule RevReq-3-21 P1         | \$ (770,033)          | \$ 757,947               | \$ (12,086)             |
| 49       | State Income Tax   | SIT                   | Schedule RevReq-3-21 P1         | (305,900)             | 301,098                  | (4,801)                 |
| 50       | Prior Year Federal Income Tax                                  | FIT                   | Schedule RevReq-3-21 P4         | 4,293,279             | -                        | 4,293,279               |
| 51       | Prior Year State Income Tax                                    | SIT                   | Schedule RevReq-3-21 P4         | 1,570,523             | -                        | 1,570,523               |
| 52       | Prior Year Deferred Federal Income Tax                         | DIT                   | Schedule RevReq-3-21 P4         | (4,290,918)           | -                        | (4,290,918)             |
| 53       | Prior Year Deferred State Income Tax                           | DIT                   | Schedule RevReq-3-21 P4         | (1,570,523)           | -                        | (1,570,523)             |
| 54       | Total Income Taxes Adjustments                                 |                       |                                 | <u>\$ (1,073,571)</u> | <u>\$ 1,059,045</u>      | <u>\$ (14,526)</u>      |
| 55       | Rate Base Adjustments  |                       |                                 |                       |                          |                         |
| 56       | Cash Working Capital Adjustment                                | CWC                   | Schedule RevReq-4-2             | \$ 967,154            | \$ (277,917)             | \$ 689,237              |
| 57       | Kensington Distribution Operating Center Adj. - Net Book Value | Plant                 | Schedule RevReq-4-3             | (988,214)             | -                        | (988,214)               |
| 58       | Kensington Distribution Operating Center Adj. - ADIT           | RB DIT                | Schedule RevReq-4-3             | (71,351)              | -                        | (71,351)                |
| 59       | Exeter Distribution Operating Center Adj. - Net Book Value     | Plant                 | Schedule RevReq-4-4             | 577,144               | -                        | 577,144                 |
| 60       | Excess Accumulated Income Tax Adj. (Storm)                     | EDIT                  | Schedule RevReq-4-5             | -                     | -                        | -                       |
| 61       | Accumulated Deferred Income Tax Adj. (Storm)                   | EDIT                  | Schedule RevReq-4-5             | -                     | -                        | -                       |
| 62       | Adjust M&S to 5-Qrt Average                                    | M&S                   | Schedule RevReq-4-5             | -                     | (34,007)                 | (34,007)                |
| 63       | Prepaid Balance Adjustment                                     | Prepay                | Schedule RevReq-4-2 Revised     | -                     | (156,803)                | (156,803)               |
| 64       | Total Rate Base Adjustments                                    |                       |                                 | <u>\$ 627,434</u>     | <u>\$ (468,727)</u>      | <u>\$ 158,707</u>       |

Notes:

(1) Audit Issue #2 is reflected in Prop & Liab Line Above and not NH DOE Audit Adjustments

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**UNITIL ENERGY SYSTEMS, INC.  
REVENUE ADJUSTMENTS  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-1**

| LINE<br>NO. | (1)<br>DESCRIPTION  | (2)<br>AMOUNT |
|-------------|---|---------------|
| 1           | <u>Non Distribution Bad Debt Adjustment (Revenue &amp; Expense)</u> |               |
| 2           | Remove: Accrued Revenue - Non Dist Bad Debt                         | \$ (143,623)  |
| 3           | Remove: Provision For Doubtful Accts - Non-Dist                     | \$ (143,623)  |
| 4           | <u>Unbilled Revenue Adjustment</u>                                  |               |
| 5           | Remove Unbilled Revenue   | \$ (137,189)  |
| 6           | <u>Rent Revenue Adjustment</u>                                      |               |
| 7           | Annual DOC Rental Revenue Received from USC                         | \$ 313,007    |
| 8           | <u>Late Payment Revenue Adjustment <sup>(1)</sup></u>               |               |
| 9           | Late Payment Revenue Adjustment                                     | \$ 180,938    |

**Notes**

(1) Refer to Workpaper 1.1

UNITIL ENERGY SYSTEMS, INC.  
PAYROLL ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-2  
Page 1 of 2

| LINE<br>NO. | (1)<br>DESCRIPTION  | (2)          | (3)          | (4)          | (5)          | (6)           |
|-------------|---|--------------|--------------|--------------|--------------|---------------|
|             |   | NONUNION     | UES<br>UNION | SUBTOTAL     | FROM<br>USC  | TOTAL         |
| 1           | Test Year Payroll, Adjusted for Target Incentive Compensation   | \$ 1,405,138 | \$ 4,793,090 | \$ 6,198,228 | \$ 8,630,554 | \$ 14,828,782 |
| 2           | 2020 Rate Increase, Annualized <sup>(1)</sup>                   | -            | 57,518       | 57,518       | -            | 57,518        |
| 3           | Payroll Annualized for 2020 Union Wage Increase                 | 1,405,138    | 4,850,608    | 6,255,746    | 8,630,554    | 14,886,300    |
| 4           | 2021 Salary & Wage Increase <sup>(2)</sup>                      | 51,288       | 145,518      | 196,806      | 379,744      | 576,550       |
| 5           | Payroll Proformed for 2020 and 2021 Wage Increases              | 1,456,426    | 4,996,126    | 6,452,552    | 9,010,298    | 15,462,850    |
| 6           | 2022 Salary & Wage Increase <sup>(3)</sup>                      | 53,160       | 149,884      | 203,043      | 396,453      | 599,496       |
| 7           | Payroll Proformed for 2020, 2021 and 2022 Wage Increases        | 1,509,585    | 5,146,010    | 6,655,595    | 9,406,751    | 16,062,346    |
| 8           | Less Amounts Chargeable to Capital <sup>(4)</sup>               | 969,908      | 3,306,311    | 4,276,219    | 2,676,221    | 6,952,440     |
| 9           | O&M Payroll Proformed   | 539,677      | 1,839,699    | 2,379,376    | 6,730,530    | 9,109,907     |
| 10          | Less: Test Year O&M Payroll <sup>(5)</sup>                      |              |              | 2,225,229    | 6,175,162    | 8,400,391     |
| 11          | Increase in O&M Payroll due to Annual Salary and Wage Increases |              |              | 154,147      | 555,368      | 709,516       |
| 12          | Incentive Compensation Target Adjustment <sup>(6)</sup>         |              |              | \$ -         | -            | -             |
| 13          | Net Adjustment to O&M Payroll / Compensation                    |              |              | 154,147      | 555,368      | 709,516       |

**Notes**

(1) UES Union increase of 3.0% effective June 1, 2020

(2) UES Non-union increase of 3.65% effective January 1, 2021, Union increase of 3.0% effective June 1, 2021 and USC increase of 4.40% effective January 1, 2021

(3) UES Non-union increase of 3.65% effective January 1, 2022, Union increase of 3.0% effective June 1, 2022 and USC increase of 4.40% effective January 1, 2022

(4) Test Year Payroll Capitalization Rates:

|     |        |
|-----|--------|
| UES | 64.25% |
| USC | 28.45% |

(5) Refer to Workpaper 2.2 and Schedule RevReq-3-2, page 2.

(6) Refer to Workpaper 2.4

UNITIL ENERGY SYSTEMS, INC.  
PAYROLL ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-2 Revised  
Page 1 of 2 Revised

| LINE NO. | (1)<br>DESCRIPTION  | (2)          | (3)          | (4)          | (5)          | (6)           |
|----------|---|--------------|--------------|--------------|--------------|---------------|
|          |   | NONUNION     | UES UNION    | SUBTOTAL     | FROM USC     | TOTAL         |
| 1        | Test Year Payroll, Adjusted for Target Incentive Compensation   | \$ 1,405,138 | \$ 4,793,090 | \$ 6,198,228 | \$ 8,630,554 | \$ 14,828,782 |
| 2        | 2020 Rate Increase, Annualized <sup>(1)</sup>                   | -            | 57,518       | 57,518       | -            | 57,518        |
| 3        | Payroll Annualized for 2020 Union Wage Increase                 | 1,405,138    | 4,850,608    | 6,255,746    | 8,630,554    | 14,886,300    |
| 4        | 2021 Salary & Wage Increase <sup>(2)</sup>                      | 51,288       | 145,518      | 196,806      | 379,744      | 576,550       |
| 5        | Payroll Proformed for 2020 and 2021 Wage Increases              | 1,456,426    | 4,996,126    | 6,452,552    | 9,010,298    | 15,462,850    |
| 6        | 2022 Salary & Wage Increase <sup>(3)</sup>                      | -            | -            | -            | -            | -             |
| 7        | Payroll Proformed for 2020, 2021 and 2022 Wage Increases        | 1,456,426    | 4,996,126    | 6,452,552    | 9,010,298    | 15,462,850    |
| 8        | Less Amounts Chargeable to Capital <sup>(4)</sup>               | 935,753      | 3,210,011    | 4,145,764    | 2,563,430    | 6,709,194     |
| 9        | O&M Payroll Proformed   | 520,673      | 1,786,115    | 2,306,788    | 6,446,868    | 8,753,656     |
| 10       | Less: Test Year O&M Payroll <sup>(5)</sup>                      |              |              | 2,225,229    | 6,175,162    | 8,400,391     |
| 11       | Increase in O&M Payroll due to Annual Salary and Wage Increases |              |              | 81,559       | 271,706      | 353,265       |
| 12       | Incentive Compensation Target Adjustment <sup>(6)</sup>         |              |              | \$ -         | -            | -             |
| 13       | Net Adjustment to O&M Payroll / Compensation                    |              |              | 81,559       | 271,706      | 353,265       |

**Notes**

(1) UES Union increase of 3.0% effective June 1, 2020

(2) UES Non-union increase of 3.65% effective January 1, 2021, Union increase of 3.0% effective June 1, 2021 and USC increase of 4.40% effective January 1, 2021

(3) UES Non-union increase of 3.76% effective January 1, 2022, Union increase of 3.0% effective June 1, 2022 and USC increase of 4.56% effective January 1, 2022

(4) Test Year Payroll Capitalization Rates:

|     |        |
|-----|--------|
| UES | 64.25% |
| USC | 28.45% |

(5) Refer to Workpaper 2.2 and Schedule RevReq-3-2, page 2.

(6) Refer to Workpaper 2.4

**UNITIL ENERGY SYSTEMS, INC.  
UNITIL SERVICE CORP PAYROLL ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-2  
Page 2 of 2**

| (1)         |   | (2)          |
|-------------|---|--------------|
| LINE<br>NO. | DESCRIPTION   | TOTAL        |
| 1           | Test Year USC Labor Charges to Unitil Energy <sup>(1)</sup> | \$ 8,630,554 |
| 2           | 2021 Salary & Wage Increase % <sup>(2)</sup>                | 4.40%        |
| 3           | Payroll Increase  | 379,744      |
| 4           | Proforma Payroll for 2019 Increase                          | 9,010,298    |
| 5           | 2022 Salary & Wage Increase % <sup>(2)</sup>                | 4.40%        |
| 6           | Payroll Increase  | 396,453      |
| 7           | Proforma Payroll for 2019 and 2020 Increase                 | 9,406,751    |
| 8           | Payroll Capitalization Ratio for 2021 and 2022 Increase     | 28.45%       |
| 9           | Proforma Payroll Capitalization                             | 2,676,221    |
| 10          | Proforma Amount to O&M Expense                              | 6,730,530    |
| 11          | Test Year O&M Payroll Amount of USC Charge                  | 6,175,162    |
| 12          | O&M Payroll Increase  | \$ 555,368   |

**Notes**

(1) Includes Incentive Compensation at Target of \$938,339

(2) Average Increase of 4.40% Effective January 1, 2021 and Average Increase of 4.40% Effective January 1, 2022

**UNITIL ENERGY SYSTEMS, INC.  
UNITIL SERVICE CORP PAYROLL ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-2 Revised  
Page 2 of 2 Revised**

| LINE<br>NO. | (1)<br>DESCRIPTION  | (2)<br>TOTAL |
|-------------|---|--------------|
| 1           | Test Year USC Labor Charges to Unitil Energy <sup>(1)</sup> | \$ 8,630,554 |
| 2           | 2021 Salary & Wage Increase % <sup>(2)</sup>                | 4.40%        |
| 3           | Payroll Increase  | 379,744      |
| 4           | Proforma Payroll for 2019 Increase                          | 9,010,298    |
| 5           | 2022 Salary & Wage Increase % <sup>(2)</sup>                | 0.00%        |
| 6           | Payroll Increase  | -            |
| 7           | Proforma Payroll for 2019 and 2020 Increase                 | 9,010,298    |
| 8           | Payroll Capitalization Ratio for 2021 and 2022 Increase     | 28.45%       |
| 9           | Proforma Payroll Capitalization                             | 2,563,430    |
| 10          | Proforma Amount to O&M Expense                              | 6,446,868    |
| 11          | Test Year O&M Payroll Amount of USC Charge                  | 6,175,162    |
| 12          | O&M Payroll Increase  | \$ 271,706   |

**Notes**

(1) Includes Incentive Compensation at Target of \$938,339

(2) Average Increase of 4.40% Effective January 1, 2021 and Average Increase of 4.56% Effective January 1, 2022

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**UNITIL ENERGY SYSTEMS, INC.**  
**RELIABILITY ENHANCEMENT AND VEGETATION MANAGEMENT PROGRAM ADJUSTMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-3**

| LINE<br>NO. | DESCRIPTION   | (1)                 | (2)                 | (3) |
|-------------|---|---------------------|---------------------|-----|
|             |   | 2020 <sup>(1)</sup> | 2021 <sup>(1)</sup> |     |
| 1           | Cycle Prune   | \$ 1,487,245        | \$ 1,746,507        |     |
| 2           | Hazard Tree Mitigation  | 934,544             | 840,000             |     |
| 3           | Forestry Reliability Work                                     | 18,168              | 115,360             |     |
| 4           | Mid-Cycle Review  | 31,791              | 25,603              |     |
| 5           | Police / Flagger  | 676,997             | 619,515             |     |
| 6           | Core Work   | 176,579             | 154,500             |     |
| 7           | VM Planning   | -                   | -                   |     |
| 8           | Distribution Total  | 3,325,322           | 3,501,485           |     |
| 9           | Sub-T   | 363,327             | 620,069             |     |
| 10          | Substation Spraying   | 10,798              | 13,431              |     |
| 11          | VM Staff  | 376,758             | 364,491             |     |
| 12          | Program Total   | 4,076,205           | 4,499,476           |     |
| 13          | Storm Resiliency Program                                      | 1,439,617           | 1,465,690           |     |
| 14          | Reliability Enhancement Program                               | 152,803             | 300,000             |     |
| 15          | Deferral as of 12/31/2020                                     | 179,614             | -                   |     |
| 16          | Total REP & VMP Expense                                       | \$ 5,848,239        | \$ 6,265,166        |     |
| 17          | Increase in REP & VMP Expense                                 |                     | \$ 416,927          |     |
| 18          | Removal of Test Year Third Party Reimbursement <sup>(2)</sup> |                     | 989,500             |     |
| 19          | Total Increase in REP & VMP Expense                           |                     | \$ 1,406,427        |     |

**Notes**

(1) Per DE 20-183 filing made on February 17, 2021

(2) To be refunded as part of the Company's External Delivery Charge (EDC)

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**UNITIL ENERGY SYSTEMS, INC.**  
**RELIABILITY ENHANCEMENT AND VEGETATION MANAGEMENT PROGRAM ADJUSTMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-3 Revised**

| LINE<br>NO. | DESCRIPTION                                     | (1)                 | (2)                 | (3) |
|-------------|---|---------------------|---------------------|-----|
|             |   | 2020 <sup>(1)</sup> | 2021 <sup>(1)</sup> |     |
| 1           | Cycle Prune                                     | \$ 1,487,245        | \$ 1,746,507        |     |
| 2           | Hazard Tree Mitigation                          | 934,544             | 840,000             |     |
| 3           | Forestry Reliability Work                       | 18,168              | 115,360             |     |
| 4           | Mid-Cycle Review                                | 31,791              | 25,603              |     |
| 5           | Police / Flagger                                | 676,997             | 619,515             |     |
| 6           | Core Work                                       | 176,579             | 154,500             |     |
| 7           | VM Planning                                     | -                   | -                   |     |
| 8           | Distribution Total                              | 3,325,322           | 3,501,485           |     |
| 9           | Sub-T   | 363,327             | 620,069             |     |
| 10          | Substation Spraying                             | 10,798              | 13,431              |     |
| 11          | VM Staff  | 376,758             | 364,491             |     |
| 12          | Program Total                                   | 4,076,205           | 4,499,476           |     |
| 13          | Storm Resiliency Program                        | 1,439,617           | 1,465,690           |     |
| 14          | Reliability Enhancement Program                 | 152,803             | 300,000             |     |
| 15          | Third Party Remimbursements <sup>(2)</sup>      | (989,500)           | (989,500)           |     |
| 16          | Deferral as of 12/31/2020                       | 179,614             | -                   |     |
| 17          | Test Year VMP, REP & SRP Expense <sup>(3)</sup> | \$ 4,858,739        | \$ 5,275,666        |     |
| 18          | Total Increase in VMP, REP & SRP Expense        |                     | \$ 416,927          |     |

**Notes**

(1) Per DE 20-183 filing made on February 17, 2021

(2) Third Party Reimbursement credit of \$989,500 reflected in base rates

(3) Amount in base rates per DE 16-384 and refer to DOE Audit Report Page 89



UNITIL ENERGY SYSTEMS, INC.  
MEDICAL AND DENTAL INSURANCE ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-4

| LINE<br>NO. | (1)  | (2)               | (3)   | (4)                                    |
|-------------|--|-------------------|---|--|
|             | DESCRIPTION  | TOTAL             | UNITIL ENERGY<br>SYSTEMS, INC. <sup>(1)</sup> | UNITIL SERVICE<br>CORP. <sup>(2)</sup> |
| 1           | Proformed Medical and Dental O&M Expense                 | \$ 995,556        | \$ 219,155                                    | \$ 776,401                             |
| 2           | Less: Test Year Medical And Dental Insurance O&M Expense | 512,402           | 95,921  | 416,480                                |
| 3           | Proformed 2021 And 2022 O&M Increase                     | <u>\$ 483,155</u> | <u>\$ 123,234</u>                             | <u>\$ 359,921</u>                      |

Notes  
(1) See Workpapers W3.1  
(2) See Workpapers W3.2

UNITIL ENERGY SYSTEMS, INC.  
MEDICAL AND DENTAL INSURANCE ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-4 Revised

| LINE<br>NO. | (1)  | (2)               | (3)   | (4)                                    |
|-------------|--|-------------------|---|--|
|             | DESCRIPTION  | TOTAL             | UNITIL ENERGY<br>SYSTEMS, INC. <sup>(1)</sup> | UNITIL SERVICE<br>CORP. <sup>(2)</sup> |
| 1           | Proformed Medical and Dental O&M Expense                 | \$ 921,090        | \$ 202,305                                    | \$ 718,785                             |
| 2           | Less: Test Year Medical And Dental Insurance O&M Expense | 512,402           | 95,921  | 416,480                                |
| 3           | Proformed 2021 O&M Increase                              | <u>\$ 408,689</u> | <u>\$ 106,384</u>                             | <u>\$ 302,305</u>                      |

Notes  
(1) See Workpapers W3.1  
(2) See Workpapers W3.2

| Unitil Energy Systems, Inc.                                   |  |              |                             | Schedule RevReq-3-5  |
|---|--|--------------|-----------------------------|----------------------|
| PENSION, PBOP, SERP, 401(K) and Deferred Compensation Expense |  |              |                             |                      |
| 12 MONTHS ENDED DECEMBER 21, 2020                             |  |              |                             |                      |
|   | (1)  | (2)          | (3)                         | (4)                  |
| LINE NO.  | DESCRIPTION  | TOTAL        | UNITIL ENERGY SYSTEMS, INC. | UNITIL SERVICE CORP. |
| 1   | Test Year Pension Expense, as Pro-Formed                             | \$ 1,122,160 | \$ 479,438                  | \$ 642,721           |
| 2   | Test Year PBOP Expense, as Pro-Formed                                | 849,272      | 579,088                     | 270,185              |
| 3   | Test Year SERP Expense, as Pro-Formed                                | 468,678      | -                           | 468,678              |
| 4   | Test Year 401K Expense, as Pro-Formed                                | 534,997      | 102,860                     | 432,136              |
| 5   | Test Year Deferred Comp Expense, as Pro-Formed                       | 77,097       | -                           | 77,097               |
| 6   | Total Test Year Retirement Costs as Pro-Formed                       | 3,052,204    | 1,161,386                   | 1,890,817            |
| 7   | Test Year Pension Expense  | \$ 1,059,872 | \$ 456,916                  | \$ 602,955           |
| 8   | Test Year PBOP Expense   | 890,909      | 590,644                     | 300,265              |
| 9   | Test Year SERP Expense   | 382,690      | -                           | 382,690              |
| 10  | Test Year 401K Expense   | 493,152      | 96,674                      | 396,479              |
| 11  | Test Year Deferred Comp Expense                                      | 12,140       | -                           | 12,140               |
| 12  | Total Test Year Retirement Costs                                     | 2,838,762    | 1,144,234                   | 1,694,528            |
| 13  | Test Year Pension Expense, Pro-Forma Adjustment <sup>(1)</sup>       | 62,288       | 22,522                      | 39,766               |
| 14  | Test Year PBOP Expense, Pro-Forma Adjustment <sup>(2)</sup>          | (41,636)     | (11,556)                    | (30,080)             |
| 15  | Test Year SERP Expense, Pro-Forma Adjustment <sup>(3)</sup>          | 85,989       | -                           | 85,989               |
| 16  | Test Year 401K Expense, Pro-Forma Adjustment <sup>(4)</sup>          | 41,844       | 6,187                       | 35,658               |
| 17  | Test Year Deferred Comp Expense, Pro-Forma Adjustment <sup>(5)</sup> | 64,957       | -                           | 64,957               |
| 18  | Total Test Year Pension, PBOP and 401K Expense, Pro-Forma Adjustment | \$ 213,441   | \$ 17,152                   | \$ 196,289           |

**Notes**  
(1) Refer to Workpaper 4.1  
(2) Refer to Workpaper 4.2  
(3) Refer to Workpaper 4.3  
(4) Refer to Workpaper 4.4  
(5) Refer to Workpaper 4.6

Unitil Energy Systems, Inc.  
PENSION, PBOP, SERP, 401(K) and Deferred Compensation Expense  
12 MONTHS ENDED DECEMBER 21, 2020

Schedule RevReq-3-5 Revised

| LINE NO. | (1)<br>DESCRIPTION   | (2)<br>TOTAL | (3)<br>UNITIL ENERGY SYSTEMS, INC. | (4)<br>UNITIL SERVICE CORP. |
|----------|--|--------------|------------------------------------|-----------------------------|
| 1        | Test Year Pension Expense, as Pro-Formed                             | \$ 1,122,160 | \$ 479,438                         | \$ 642,721                  |
| 2        | Test Year PBOP Expense, as Pro-Formed                                | 849,272      | 579,088                            | 270,185                     |
| 3        | Test Year SERP Expense, as Pro-Formed                                | 468,678      | -                                  | 468,678                     |
| 4        | Test Year 401K Expense, as Pro-Formed                                | 513,643      | 99,719                             | 413,924                     |
| 5        | Test Year Deferred Comp Expense, as Pro-Formed                       | 77,097       | -                                  | 77,097                      |
| 6        | Total Test Year Retirement Costs as Pro-Formed                       | 3,030,850    | 1,158,245                          | 1,872,605                   |
| 7        | Test Year Pension Expense  | \$ 1,059,872 | \$ 456,916                         | \$ 602,955                  |
| 8        | Test Year PBOP Expense   | 890,909      | 590,644                            | 300,265                     |
| 9        | Test Year SERP Expense   | 382,690      | -                                  | 382,690                     |
| 10       | Test Year 401K Expense   | 493,152      | 96,674                             | 396,479                     |
| 11       | Test Year Deferred Comp Expense                                      | 12,140       | -                                  | 12,140                      |
| 12       | Total Test Year Retirement Costs                                     | 2,838,762    | 1,144,234                          | 1,694,528                   |
| 13       | Test Year Pension Expense, Pro-Forma Adjustment <sup>(1)</sup>       | 62,288       | 22,522                             | 39,766                      |
| 14       | Test Year PBOP Expense, Pro-Forma Adjustment <sup>(2)</sup>          | (41,636)     | (11,556)                           | (30,080)                    |
| 15       | Test Year SERP Expense, Pro-Forma Adjustment <sup>(3)</sup>          | 85,989       | -                                  | 85,989                      |
| 16       | Test Year 401K Expense, Pro-Forma Adjustment <sup>(4)</sup>          | 20,490       | 3,045                              | 17,445                      |
| 17       | Test Year Deferred Comp Expense, Pro-Forma Adjustment <sup>(5)</sup> | 64,957       | -                                  | 64,957                      |
| 18       | Total Test Year Pension, PBOP and 401K Expense, Pro-Forma Adjustment | \$ 192,088   | \$ 14,011                          | \$ 178,076                  |

Notes  
(1) Refer to Workpaper 4.1  
(2) Refer to Workpaper 4.2  
(3) Refer to Workpaper 4.3  
(4) Refer to Workpaper 4.4 Revised  
(5) Refer to Workpaper 4.6

UNITIL ENERGY SYSTEMS, INC.  
PROPERTY & LIABILITY INSURANCE  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-6

| LINE<br>NO. | (1)<br>DESCRIPTION  | (2)<br>TOTAL | (3)<br>UES <sup>(1)</sup> | (4)<br>UNITIL SERVICE<br>CORP. <sup>(2)</sup> |
|-------------|---|--------------|---------------------------|---|
| 1           | Proformed Property & Liability Insurances O&M Expense       | \$ 369,896   | \$ 328,517                | \$ 41,379                                     |
| 2           | Less: Test Year Property & Liability Insurances O&M Expense | 297,428      | 273,026                   | 24,402  |
| 3           | Proformed 2021 And 2022 O&M Increase                        | \$ 72,468    | \$ 55,491                 | \$ 16,977                                     |

**Notes**  
(1) See Workpaper W5.1  
(2) See Workpaper W5.2

UNITIL ENERGY SYSTEMS, INC.  
PROPERTY & LIABILITY INSURANCE  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-6 Revised

| LINE<br>NO. | (1)<br>DESCRIPTION  | (2)<br>TOTAL | (3)<br>UES <sup>(1)</sup> | (4)<br>UNITIL SERVICE<br>CORP. <sup>(2)</sup> |
|-------------|---|--------------|---------------------------|---|
| 1           | Proformed Property & Liability Insurances O&M Expense       | \$ 359,457   | \$ 312,618                | \$ 46,839                                     |
| 2           | Less: Test Year Property & Liability Insurances O&M Expense | 293,003      | 268,601                   | 24,402  |
| 3           | Proformed 2021 O&M Increase                                 | \$ 66,454    | \$ 44,017                 | \$ 22,437                                     |

**Notes**  
(1) See Workpaper W5.1 Revised  
(2) See Workpaper W5.2 Revised

**UNITIL ENERGY SYSTEMS, INC.  
DISTRIBUTION OPERATION CENTER EXPENSE ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-7**

|             |   | (1)    | (2)     |
|-------------|---|--------|---------|
| LINE<br>NO. | DESCRIPTION                                     | AMOUNT |         |
| 1           | New Exeter DOC Operating Expense <sup>(1)</sup> | \$     | 119,250 |
| 2           | Test Year DOC Operating Expense                 |        | 121,218 |
| 3           | Change in DOC Operating Expense                 |        | (1,968) |

**Notes**

(1) Amount reflects 2021 budget and will be updated with 2021 actuals during pendency of case

UNITIL ENERGY SYSTEMS, INC.  
REGULATORY ASSESSMENT FEE ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-8

| (1)      |  | (2)              | (3)            |
|----------|--|------------------|----------------|
| LINE NO. | DESCRIPTION                                      | FY 2021 AS FILED | FY 2022 UPDATE |
| 1        | Regulatory Assessment for Fiscal Year 2021       | \$ 801,884       | \$ 1,014,038   |
| 2        | Less: Supplier Portion                           | 10,000           | 10,000         |
| 3        | Regulatory Assessment Assigned to Base           | 791,884          | 1,004,038      |
| 4        | Test Year Regulatory Assessment Assigned to Base | 632,501          | 632,501        |
| 5        | Regulatory Assessment Fee Adjustment             | \$ 159,383       | \$ 371,537     |



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**UNITIL ENERGY SYSTEMS, INC.  
DUES & SUBSCRIPTION ADJUSTEMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-9**

| LINE<br>NO. | (1)<br>DESCRIPTION   | (2)<br>AMOUNT          |
|-------------|--|------------------------|
| 1           | EEI Membership Dues  |                        |
| 2           | Regular Activities of Edison Electric Institute <sup>(1)</sup>             | \$ 61,515              |
| 3           | Industry Issues <sup>(2)</sup>   | 6,152                  |
| 4           | Restoration, Operations, and Crisis Management Program <sup>(3)</sup>      | 2,000                  |
| 5           | 2021 Contribution to The Edison Foundation, which funds IEI <sup>(4)</sup> | 5,000                  |
| 6           | Total  | <u>74,667</u>          |
| 7           | Amount allocated to UES  | 68%                    |
| 8           | Test Year UES Dues & Subscriptions   | <u>50,774</u>          |
| 9           | Adjustment to remove lobbying portion of Dues & Subscriptions              | <u><u>(14,473)</u></u> |

**Notes**

- (1) The portion of 2021 membership dues relating to influencing legislation, which is not deductible for federal income tax purposes, is estimated to be 13%
- (2) The portion of the 2021 industry issues support relating to influencing legislation is estimated to be 24%
- (3) The Restoration, Operations, and Crisis Management Program is related to improvements to industry-wide responses to major outages (e.g. National Response Event); continuity of industry and business operations; and EEI's all hazards (storms, wildfires, cyber, etc.) support and coordination of the industry during times of crises. No portion of this assessment is allocable to influencing legislation
- (4) The Edison Foundation is an IRC 501(c)(3) educational and charitable organization. Contributions are deductible for federal income tax purposes to the extent provided by law. Please consult your tax advisor with respect to your specific situation

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

**Schedule RevReq-3-10**

| (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        | USC Allocable to UES Net Pandemic Expense      | \$     | 9,607    |
| 9        | Removal of Total Pandemic Costs from Test Year | \$     | (39,857) |

**UNITIL ENERGY SYSTEMS, INC.  
CLAIMS & LITIGATION ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-11**

| LINE<br>NO. | (1)   | (2)       |
|-------------|---|-----------|
|             | DESCRIPTION                                   | AMOUNT    |
| 1           | Claims & Litigation Adjustment <sup>(1)</sup> | \$ 44,072 |

**Notes**

**(1) Test year reflects a reclass adjustment from UES to Northern Utilities - Maine  
Division for inadvertent expense booked in calendar year 2019**

**UNITIL ENERGY SYSTEMS, INC.  
SEVERANCE EXPENSE ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-12**

| (1)         |  | (2)         |
|-------------|--|-------------|
| LINE<br>NO. | DESCRIPTION                            | AMOUNT      |
| 1           | Removal of test year severance expense | \$ (40,395) |

UNITIL ENERGY SYSTEMS, INC.  
DISTRIBUTION BAD DEBT ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-13

| (1)      |   | (2)             | (3)               | (4)           |
|----------|---|-----------------|-------------------|---------------|
| LINE NO. | DESCRIPTION   | AMOUNT AS FILED | SETTLEMENT UPDATE | TOTAL         |
| 1        | Calendar Year 2019 Write-Offs as a % of Retail Delivery Billed Revenue <sup>(1)</sup> | 0.64%           | 0.64%             | 0.64%         |
| 2        | Per Books Delivery Retail Billed Revenue - Calendar Year 2019 <sup>(1)</sup>          | \$ 91,933,881   | \$ -              | \$ 91,933,881 |
| 3        | Revenue Increase from Rate Case   | 11,992,392      | (5,666,063)       | 6,326,330     |
| 4        | 2020 Total Normalized Delivery Retail Billed Revenue                                  | \$ 103,926,273  | \$ (5,666,063)    | \$ 98,260,211 |
| 5        | Uncollectible Delivery Revenue  | \$ 660,815      | \$ (36,028)       | \$ 624,787    |
| 6        | Less: Test Year Bad Debt Expense  | \$ 526,252      | \$ -              | \$ 526,252    |
| 7        | Increase in Bad Debt Expense  | \$ 134,563      | \$ (36,028)       | \$ 98,535     |

**Notes**  
(1) Normalized write offs and per books delivery retail billed revenue by using 2019 calendar year activity

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**UNITIL ENERGY SYSTEMS, INC.**  
**ARREARAGE MANGAEMENT PROGRAM (AMP) IMPLEMENTATION ADJUSTMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-14**

| (1)         |                                       | (2)        |
|-------------|---------------------------------------|------------|
| LINE<br>NO. | DESCRIPTION                           | AMOUNT     |
| 1           | Required AMP Full Time Employee       | \$ 84,000  |
| 2           | Annual AMP Forgiveness <sup>(1)</sup> | 375,000    |
| 3           | Total AMP Implementation Costs        | \$ 459,000 |

**Notes**

(1) Annual over/under recovery of AMP forgiveness to be reconciled through Company's External Delivery Charge (EDC)

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**UNITIL ENERGY SYSTEMS, INC.                      Schedule RevReq-3-14 Revised**  
**ARREARAGE MANGAEMENT PROGRAM (AMP) IMPLEMENTATION ADJUSTMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

| (1)      |   | (2)        |
|----------|---|------------|
| LINE NO. | DESCRIPTION                                   | AMOUNT     |
| 1        | Required AMP Full Time Employee               | \$ 84,000  |
| 2        | Allocation to UES                             | 78%        |
| 3        | Allocated AMP Full Time Employee Costs to UES | \$ 65,118  |
| 4        | Annual AMP Forgiveness <sup>(1)</sup>         | 375,000    |
| 5        | Total AMP Implementation Costs                | \$ 440,118 |

**Notes**

(1) Annual over/under recovery of AMP forgiveness to be reconciled through Company's External Delivery Charge (EDC)

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**UNITIL ENERGY SYSTEMS, INC.  
INFLATION ALLOWANCE  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-15  
Page 1 of 2**

| LINE<br>NO. | (1)<br>DESCRIPTION   | (2)<br>TOTAL  |
|-------------|--|---------------|
| 1           | Test Year Distribution O&M Expenses                                    | \$ 22,748,486 |
|             | Less Normalizing Adjustments Items:                                    |               |
| 2           | Payroll  | \$ 8,400,391  |
| 3           | Medical and Dental Insurance   | 512,402       |
| 4           | 401K Costs   | 493,152       |
| 5           | Property & Liability Insurance   | 297,428       |
| 6           | Regulatory Assessment Fees   | 632,501       |
| 7           | Total Normalizing Adjustment Items                                     | \$ 10,335,874 |
|             | Less Items not Subject to Inflation:                                   |               |
| 8           | Pension  | \$ 1,059,872  |
| 9           | Postemployment Benefits Other than Pensions                            | 890,909       |
| 10          | Supplemental Executive Retirement Plan                                 | 382,690       |
| 11          | Deferred Comp Expense  | 12,140        |
| 12          | Bad Debts  | 526,252       |
| 13          | Vegetation Management Expense  | 4,858,739     |
| 14          | Postage  | 298,842       |
| 15          | Amortizations - USC Charge   | 107,733       |
| 16          | Facility Leases - USC Charge   | 454,965       |
| 17          | Total Items not Subject to Inflation                                   | \$ 8,592,140  |
| 18          | Residual O&M Expenses  | \$ 3,820,472  |
| 19          | Projected Inflation Rate <sup>(1)</sup>                                | 3.36%         |
| 20          | Increase in Other O&M Expense for Inflation                            | \$ 128,368    |
| 21          | Inflation Allowance Agreed Upon in Settlement Agreement <sup>(2)</sup> | \$ -          |

**Notes**

(1) Refer to Schedule RevReq-3-15, Page 2 of 2

(2) Settlement Parties Agree to Remove Inflation Allowance



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**UNITIL ENERGY SYSTEMS, INC.  
INFLATION ALLOWANCE  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-15 Revised  
Page 1 of 2**

| LINE<br>NO. | (1)<br>DESCRIPTION   | (2)<br>TOTAL  |
|-------------|--|---------------|
| 1           | Test Year Distribution O&M Expenses                                    | \$ 22,748,486 |
|             | Less Normalizing Adjustments Items:                                    |               |
| 2           | Payroll  | \$ 8,400,391  |
| 3           | Medical and Dental Insurance   | 512,402       |
| 4           | 401K Costs   | 493,152       |
| 5           | Property & Liability Insurance   | 297,428       |
| 6           | Regulatory Assessment Fees   | 632,501       |
| 7           | Audit Adjustments & Better Investing Invoice                           | (509)         |
| 8           | Total Normalizing Adjustment Items                                     | \$ 10,335,365 |
|             | Less Items not Subject to Inflation:                                   |               |
| 9           | Pension  | \$ 1,059,872  |
| 10          | Postemployment Benefits Other than Pensions                            | 890,909       |
| 11          | Supplemental Executive Retirement Plan                                 | 382,690       |
| 12          | Deferred Comp Expense  | 12,140        |
| 13          | Bad Debts  | 526,252       |
| 14          | Vegetation Management Expense  | 4,858,739     |
| 15          | Postage  | 298,842       |
| 16          | Amortizations - USC Charge   | 107,733       |
| 17          | Facility Leases - USC Charge   | 454,965       |
| 18          | Total Items not Subject to Inflation                                   | \$ 8,592,140  |
| 19          | Residual O&M Expenses  | \$ 3,820,981  |
| 20          | Projected Inflation Rate <sup>(1)</sup>                                | 7.05%         |
| 21          | Increase in Other O&M Expense for Inflation                            | \$ 269,379    |
| 22          | Inflation Allowance Agreed Upon in Settlement Agreement <sup>(2)</sup> | \$ -          |

**Notes**

(1) Refer to Schedule RevReq-3-15 Revised, Page 2 of 2

(2) Settlement Parties Agree to Remove Inflation Allowance

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**UNITIL ENERGY SYSTEMS, INC.  
INFLATION ALLOWANCE  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-15  
Page 2 of 2**

| LINE<br>NO. | (1)<br>DESCRIPTION                              | (2)<br>INDEX <sup>(1)</sup> |
|-------------|---|-----------------------------|
|             | GDPIPD Index Value at the end of the Test Year: |                             |
| 1           | June 2020 Index-GDP                             | 113.0                       |
| 2           | July 2020 Index-GDP                             | 113.3                       |
| 3           | July 1, 2020 (Midpoint of Test Year) Index      | 113.2                       |
|             | GDPIPD Index Value at date of permanent rates : |                             |
| 4           | March 2022 Index-GDP                            | 116.8                       |
| 5           | April 2022 Index-GDP                            | 117.1                       |
| 6           | April 1, 2022 (Date of Permanent Rates) Index   | 117.0                       |
| 7           | Projected Inflation Rate                        | 3.36%                       |

**Notes**

(1) Refer to Workpaper W6.1 for GDPIPD Indices

**UNITIL ENERGY SYSTEMS, INC.  
INFLATION ALLOWANCE  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-15 Revised  
Page 2 of 2**

| LINE<br>NO. | (1)<br>DESCRIPTION                                     | (2)<br>INDEX <sup>(1)</sup> |
|-------------|--|-----------------------------|
|             | <b>GDPIPD Index Value at the end of the Test Year:</b> |                             |
| 1           | June 2020 Index-GDP                                    | 113.0                       |
| 2           | July 2020 Index-GDP                                    | 114.0                       |
| 3           | July 1, 2020 (Midpoint of Test Year) Index             | 113.5                       |
|             | <b>GDPIPD Index Value at date of permanent rates :</b> |                             |
| 4           | March 2022 Index-GDP                                   | 121.4                       |
| 5           | April 2022 Index-GDP                                   | 121.6                       |
| 6           | April 1, 2022 (Date of Permanent Rates) Index          | 121.5                       |
| 7           | Projected Inflation Rate                               | 7.05%                       |

**Notes**

(1) Refer to Workpaper W6.1 Revised for GDPIPD Indices

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UNITIL ENERGY SYSTEMS, INC.  
DEPRECIATION ANNUALIZATION  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-16  
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| LINE NO. | (1)<br>DESCRIPTION                           | (2)<br>PLANT<br>BALANCE<br>12/31/2020 | (3)<br>ADJUSTMENTS | (4)<br>LESS<br>NON<br>DEPRECIABLE | (5)<br>DEPRECIABLE<br>PLANT | (6)<br>LESS ITEMS<br>CHARGED TO<br>CLEARING<br>ACCOUNT | (7)<br>DEPRECIABLE<br>PLANT<br>CHARGED TO<br>DEPRECIATION<br>EXPENSE | (8)<br>CURRENT<br>DEPRECIATION<br>RATES | (9)<br>ANNUAL<br>PROFORMED<br>EXPENSE |
|----------|--|---------------------------------------|--------------------|-----------------------------------|-----------------------------|--|--|---|---------------------------------------|
| 1        | Intangible Plant                             |                                       |                    |                                   |                             |  |  |   |                                       |
| 2        | 301-Organization                             | \$ 380                                | \$ -               | \$ 380                            | \$ -                        | \$ -   | \$ -   | N/A                                     | N/A                                   |
| 3        | 303-Misc Intangible Plant                    | 21,916,840                            | -                  | 21,916,840                        | -                           | -  | -  | N/A                                     | N/A                                   |
| 4        | Total Intangible Plant                       | 21,917,220                            | -                  | 21,917,220                        | -                           | -  | -  | N/A                                     | N/A                                   |
| 5        | Other Production Plant:                      |                                       |                    |                                   |                             |  |  |   |                                       |
| 6        | 343-Movers                                   | 56,575                                | -                  | -                                 | 56,575                      | -  | 56,575   | 6.67%                                   | 3,774                                 |
| 7        | Total Other Production Plant                 | 56,575                                | -                  | -                                 | 56,575                      | -  | 56,575   | 6.67%                                   | 3,774                                 |
| 8        | Distribution Plant                           |                                       |                    |                                   |                             |  |  |   |                                       |
| 9        | 360-Land & Land Rights                       | 2,677,472                             | -                  | 2,677,472                         | -                           | -  | -  | N/A                                     | N/A                                   |
| 10       | 361-Structures & Improvements                | 2,173,616                             | -                  | -                                 | 2,173,616                   | -  | 2,173,616  | 2.45%                                   | 53,254                                |
| 11       | 362-Station Equipment                        | 50,412,132                            | -                  | -                                 | 50,412,132                  | -  | 50,412,132   | 2.60%                                   | 1,310,715                             |
| 12       | 364-Poles, Towers & Fixtures                 | 75,140,861                            | -                  | -                                 | 75,140,861                  | -  | 75,140,861   | 3.70%                                   | 2,780,212                             |
| 13       | 365-Overhead Conductors & Devices            | 92,313,723                            | -                  | -                                 | 92,313,723                  | -  | 92,313,723   | 3.64%                                   | 3,360,220                             |
| 14       | 366-Underground Conduit                      | 2,587,958                             | -                  | -                                 | 2,587,958                   | -  | 2,587,958  | 2.04%                                   | 52,794                                |
| 15       | 367-Underground Conductors & Devices         | 23,862,963                            | -                  | -                                 | 23,862,963                  | -  | 23,862,963   | 2.55%                                   | 608,506                               |
| 16       | 368.0-Line Transformers                      | 29,259,308                            | -                  | -                                 | 29,259,308                  | -  | 29,259,308   | 3.00%                                   | 877,779                               |
| 17       | 368.1-Line Transformer Installations         | 25,947,042                            | -                  | -                                 | 25,947,042                  | -  | 25,947,042   | 2.89%                                   | 749,870                               |
| 18       | 369-Services                                 | 25,642,632                            | -                  | -                                 | 25,642,632                  | -  | 25,642,632   | 5.67%                                   | 1,453,937                             |
| 19       | 370.0-Meters                                 | 11,764,062                            | -                  | -                                 | 11,764,062                  | -  | 11,764,062   | 5.00%                                   | 588,203                               |
| 20       | 370.1-Meter Installations                    | 7,165,765                             | -                  | -                                 | 7,165,765                   | -  | 7,165,765  | 5.00%                                   | 358,288                               |
| 21       | 371-Installations On Customer Premises       | 2,404,367                             | -                  | -                                 | 2,404,367                   | -  | 2,404,367  | 7.56%                                   | 181,770                               |
| 22       | 373-Street Lighting & Signal Systems         | 3,580,954                             | -                  | -                                 | 3,580,954                   | -  | 3,580,954  | 7.79%                                   | 278,956                               |
| 23       | Total Distribution Plant                     | 354,932,857                           | -                  | 2,677,472                         | 352,255,384                 | -  | 352,255,384  | 3.59%                                   | 12,654,504                            |
| 24       | General Plant                                |                                       |                    |                                   |                             |  |  |   |                                       |
| 25       | 389-General & Misc. Structure <sup>(1)</sup> | 1,363,295                             | (9,679)            | 1,353,616                         | -                           | -  | -  | N/A                                     | N/A                                   |
| 26       | 390-Structures <sup>(1)</sup>                | 19,114,262                            | (482,234)          | -                                 | 18,632,028                  | -  | 18,632,028   | 2.08%                                   | 387,546                               |
| 27       | 391.1-Office Furniture & Equipment           | 1,289,877                             | 76,307             | -                                 | 1,366,184                   | -  | 1,366,184  | 5.83%                                   | 79,649                                |
| 28       | 391.3-Computer Equipment                     | -                                     | -                  | -                                 | -                           | -  | -  | N/A                                     | N/A                                   |
| 29       | 392-Transportation Equip                     | 1,073,517                             | -                  | -                                 | 1,073,517                   | 1,073,517  | -  | N/A                                     | N/A                                   |
| 30       | 393-Stores Equip                             | 90,657                                | 4,536              | -                                 | 95,192                      | -  | 95,192   | 3.36%                                   | 3,198                                 |
| 31       | 394-Tools, Shop & Garage Eq                  | 2,429,892                             | -                  | -                                 | 2,429,892                   | -  | 2,429,892  | 3.64%                                   | 88,448                                |
| 32       | 395-Laboratory Equipment                     | 948,530                               | -                  | -                                 | 948,530                     | -  | 948,530  | 3.90%                                   | 36,993                                |
| 33       | 397-Communication Equip                      | 5,005,568                             | -                  | -                                 | 5,005,568                   | -  | 5,005,568  | 6.60%                                   | 330,367                               |
| 34       | 398-Miscellaneous Equip                      | 102,943                               | -                  | -                                 | 102,943                     | -  | 102,943  | 4.88%                                   | 5,024                                 |
| 35       | Total General Plant                          | 31,418,541                            | (411,070)          | 1,353,616                         | 29,653,855                  | 1,073,517  | 28,580,338   | 3.26%                                   | 931,225                               |
| 36       | Total Plant in Service                       | \$ 408,325,192                        | \$ (411,070)       | \$ 25,948,308                     | \$ 381,965,814              | \$ 1,073,517   | \$ 380,892,297   | 3.57%                                   | \$ 13,589,503                         |
| 37       | Test Year Expense                            |                                       |                    |                                   |                             |  |  |   | 12,680,791                            |
| 38       | Increase (Decrease) In Depreciation Expense  |                                       |                    |                                   |                             |  |  |   | \$ 908,712                            |

Notes

(1) Refer to Schedule RevReq-4-3 and Schedule RevReq-4-4

UNITIL ENERGY SYSTEMS, INC.  
DEPRECIATION ANNUALIZATION  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-16  
Page 2 of 3

| LINE NO. | (1)<br>DESCRIPTION                                       | (2)<br>PLANT<br>BALANCE<br>12/31/2020 | (3)<br>ADJUSTMENTS | (4)<br>LESS<br>NON<br>DEPRECIABLE | (5)<br>DEPRECIABLE<br>PLANT | (6)<br>LESS ITEMS<br>CHARGED TO<br>CLEARING<br>ACCOUNT | (7)<br>DEPRECIABLE<br>PLANT<br>CHARGED TO<br>DEPRECIATION<br>EXPENSE | (8)<br>PROPOSED<br>DEPRECIATION<br>RATES | (9)<br>PROPOSED<br>PROFORMED<br>EXPENSE |
|----------|--|---------------------------------------|--------------------|-----------------------------------|-----------------------------|--|--|--|---|
| 1        | Intangible Plant   |                                       |                    |                                   |                             |  |  |  |   |
| 2        | 301-Organization   | \$ 380                                | \$ -               | \$ 380                            | \$ -                        | \$ -   | -  | N/A                                      | N/A                                     |
| 3        | 303-Misc Intangible Plant                                | 21,916,840                            | -                  | 21,916,840                        | -                           | -  | -  | N/A                                      | N/A                                     |
| 4        | Total Intangible Plant                                   | 21,917,220                            | -                  | 21,917,220                        | -                           | -  | -  | N/A                                      | N/A                                     |
| 5        | Other Production Plant:                                  |                                       |                    |                                   |                             |  |  |  |   |
| 6        | 343-Movers   | 56,575                                | -                  | -                                 | 56,575                      | -  | 56,575   | 18.66%                                   | 10,557                                  |
| 7        | Total Other Production Plant                             | 56,575                                | -                  | -                                 | 56,575                      | -  | 56,575   | 18.66%                                   | 10,557                                  |
| 8        | Distribution Plant                                       |                                       |                    |                                   |                             |  |  |  |   |
| 9        | 360-Land & Land Rights                                   | 2,677,472                             | -                  | 2,677,472                         | -                           | -  | -  | N/A                                      | N/A                                     |
| 10       | 361-Structures & Improvements                            | 2,173,616                             | -                  | -                                 | 2,173,616                   | -  | 2,173,616  | 2.40%                                    | 52,167                                  |
| 11       | 362-Station Equipment                                    | 50,412,132                            | -                  | -                                 | 50,412,132                  | -  | 50,412,132   | 2.96%                                    | 1,492,199                               |
| 12       | 364-Poles, Towers & Fixtures                             | 75,140,861                            | -                  | -                                 | 75,140,861                  | -  | 75,140,861   | 3.61%                                    | 2,712,585                               |
| 13       | 365-Overhead Conductors & Devices                        | 92,313,723                            | -                  | -                                 | 92,313,723                  | -  | 92,313,723   | 3.62%                                    | 3,341,757                               |
| 14       | 366-Underground Conduit                                  | 2,587,958                             | -                  | -                                 | 2,587,958                   | -  | 2,587,958  | 2.16%                                    | 55,900                                  |
| 15       | 367-Underground Conductors & Devices                     | 23,862,963                            | -                  | -                                 | 23,862,963                  | -  | 23,862,963   | 2.85%                                    | 680,094                                 |
| 16       | 368.0-Line Transformers                                  | 29,259,308                            | -                  | -                                 | 29,259,308                  | -  | 29,259,308   | 2.46%                                    | 719,779                                 |
| 17       | 368.1-Line Transformer Installations                     | 25,947,042                            | -                  | -                                 | 25,947,042                  | -  | 25,947,042   | 2.30%                                    | 596,782                                 |
| 18       | 369-Services   | 25,642,632                            | -                  | -                                 | 25,642,632                  | -  | 25,642,632   | 2.43%                                    | 623,116                                 |
| 19       | 370.0-Meters   | 11,764,062                            | -                  | -                                 | 11,764,062                  | -  | 11,764,062   | 8.76%                                    | 1,030,532                               |
| 20       | 370.1-Meter Installations                                | 7,165,765                             | -                  | -                                 | 7,165,765                   | -  | 7,165,765  | 5.51%                                    | 394,834                                 |
| 21       | 371-Installations On Customer Premises                   | 2,404,367                             | -                  | -                                 | 2,404,367                   | -  | 2,404,367  | 8.03%                                    | 193,071                                 |
| 22       | 373-Street Lighting & Signal Systems                     | 3,580,954                             | -                  | -                                 | 3,580,954                   | -  | 3,580,954  | 1.49%                                    | 53,356                                  |
| 23       | Total Distribution Plant                                 | 354,932,857                           | -                  | 2,677,472                         | 352,255,384                 | -  | 352,255,384  | 3.39%                                    | 11,946,172                              |
| 24       | General Plant  |                                       |                    |                                   |                             |  |  |  |   |
| 25       | 389-General & Misc. Structure <sup>(1)</sup>             | 1,363,295                             | (9,679)            | 1,353,616                         | -                           | -  | -  | N/A                                      | N/A                                     |
| 26       | 390-Structures <sup>(1)</sup>                            | 19,114,262                            | (482,234)          | -                                 | 18,632,028                  | -  | 18,632,028   | 1.85%                                    | 344,693                                 |
| 27       | 391.1-Office Furniture & Equipment                       | 1,289,877                             | 76,307             | -                                 | 1,366,184                   | -  | 1,366,184  | 5.95%                                    | 81,224                                  |
| 28       | 391.3-Computer Equipment                                 | -                                     | -                  | -                                 | -                           | -  | -  | N/A                                      | N/A                                     |
| 29       | 392-Transportation Equip                                 | 1,073,517                             | -                  | -                                 | 1,073,517                   | 1,073,517  | -  | N/A                                      | N/A                                     |
| 30       | 393-Stores Equip   | 90,657                                | 4,536              | -                                 | 95,192                      | -  | 95,192   | 1.75%                                    | 1,670                                   |
| 31       | 394-Tools, Shop & Garage Eq                              | 2,429,892                             | -                  | -                                 | 2,429,892                   | -  | 2,429,892  | 3.40%                                    | 82,572                                  |
| 32       | 395-Laboratory Equipment                                 | 948,530                               | -                  | -                                 | 948,530                     | -  | 948,530  | 2.97%                                    | 28,137                                  |
| 33       | 397-Communication Equip                                  | 5,005,568                             | -                  | -                                 | 5,005,568                   | -  | 5,005,568  | 4.34%                                    | 217,198                                 |
| 34       | 398-Miscellaneous Equip                                  | 102,943                               | -                  | -                                 | 102,943                     | -  | 102,943  | 0.93%                                    | 962                                     |
| 35       | Total General Plant                                      | 31,418,541                            | (411,070)          | 1,353,616                         | 29,653,855                  | 1,073,517  | 28,580,338   | 2.65%                                    | 756,456                                 |
| 36       | Total Plant in Service                                   | \$ 408,325,192                        | \$ (411,070)       | \$ 25,948,308                     | \$ 381,965,814              | \$ 1,073,517   | \$ 380,892,297   | 3.36%                                    | \$ 12,713,185                           |
| 37       | Reserve Adjustment For Amortization <sup>(2)</sup>       |                                       |                    |                                   |                             |  |  |  |   |
| 38       | 390-Structures   |                                       |                    |                                   |                             |  |  |  | (173)                                   |
| 39       | 391.1-Office Furniture & Equipment                       |                                       |                    |                                   |                             |  |  |  | 66,592                                  |
| 40       | 391.3-Computer Equipment                                 |                                       |                    |                                   |                             |  |  |  | (869)                                   |
| 41       | 393-Stores Equip   |                                       |                    |                                   |                             |  |  |  | 908                                     |
| 42       | 394-Tools, Shop & Garage Eq                              |                                       |                    |                                   |                             |  |  |  | 22,424                                  |
| 43       | 395-Laboratory Equipment                                 |                                       |                    |                                   |                             |  |  |  | 58                                      |
| 44       | 397-Communication Equip                                  |                                       |                    |                                   |                             |  |  |  | (1,754)                                 |
| 45       | 398-Miscellaneous Equip                                  |                                       |                    |                                   |                             |  |  |  | (617)                                   |
| 46       | Total Reserve Adjustment for Amortization                |                                       |                    |                                   |                             |  |  |  | 86,569                                  |
| 47       | Total Pro Forma Depreciation Expense (Line 36 + Line 46) |                                       |                    |                                   |                             |  |  |  | 12,799,754                              |
| 48       | Annualized Test Year Expense <sup>(3)</sup>              |                                       |                    |                                   |                             |  |  |  | 13,589,503                              |
| 49       | Increase (Decrease) In Depreciation Expense              |                                       |                    |                                   |                             |  |  |  | \$ (789,749)                            |

Notes

(1) Refer to Schedule RevReq-4-3 and Schedule RevReq-4-4

(2) Refer to testimony and schedules of Mr. Allis

(3) Refer to Schedule RevReq-3-16, Page 1 of 2, Line 34

| UNITIL ENERGY SYSTEMS, INC.<br>DEPRECIATION ANNUALIZATION<br>12 MONTHS ENDED DECEMBER 31, 2020 |  |                                       |                    |                                   |                             |  |  |  |   |
|--|--|---------------------------------------|--------------------|-----------------------------------|-----------------------------|--|--|--|---|
| Schedule RevReq-3-16 Revised<br>Page 2 of 3  |  |                                       |                    |                                   |                             |  |  |  |   |
| LINE NO.   | (1)<br>DESCRIPTION                                       | (2)<br>PLANT<br>BALANCE<br>12/31/2020 | (3)<br>ADJUSTMENTS | (4)<br>LESS<br>NON<br>DEPRECIABLE | (5)<br>DEPRECIABLE<br>PLANT | (6)<br>LESS ITEMS<br>CHARGED TO<br>CLEARING<br>ACCOUNT | (7)<br>DEPRECIABLE<br>PLANT<br>CHARGED TO<br>DEPRECIATION<br>EXPENSE | (8)<br>SETTLED<br>DEPRECIATION<br>RATES <sup>(4)</sup> | (9)<br>PROPOSED<br>PROFORMED<br>EXPENSE |
| 1  | Intangible Plant   |                                       |                    |                                   |                             |  |  |  |   |
| 2  | 301-Organization   | \$ 380                                | \$ -               | \$ 380                            | \$ -                        | \$ -   | \$ -   | N/A  | N/A                                     |
| 3  | 303-Misc Intangible Plant                                | 21,916,840                            | -                  | 21,916,840                        | -                           | -  | -  | N/A  | N/A                                     |
| 4  | Total Intangible Plant                                   | 21,917,220                            | -                  | 21,917,220                        | -                           | -  | -  | N/A  | N/A                                     |
| 5  | Other Production Plant:                                  |                                       |                    |                                   |                             |  |  |  |   |
| 6  | 343-Movers   | 56,575                                | -                  | -                                 | 56,575                      | -  | 56,575   | 10.00%   | 5,658                                   |
| 7  | Total Other Production Plant                             | 56,575                                | -                  | -                                 | 56,575                      | -  | 56,575   | 10.00%   | 5,658                                   |
| 8  | Distribution Plant                                       |                                       |                    |                                   |                             |  |  |  |   |
| 9  | 360-Land & Land Rights                                   | 2,677,472                             | -                  | 2,677,472                         | -                           | -  | -  | N/A  | N/A                                     |
| 10   | 361-Structures & Improvements                            | 2,173,616                             | -                  | -                                 | 2,173,616                   | -  | 2,173,616  | 2.36%  | 51,297                                  |
| 11   | 362-Station Equipment                                    | 50,412,132                            | -                  | -                                 | 50,412,132                  | -  | 50,412,132   | 2.86%  | 1,441,787                               |
| 12   | 364-Poles, Towers & Fixtures                             | 75,140,861                            | -                  | -                                 | 75,140,861                  | -  | 75,140,861   | 3.60%  | 2,705,071                               |
| 13   | 365-Overhead Conductors & Devices                        | 92,313,723                            | -                  | -                                 | 92,313,723                  | -  | 92,313,723   | 3.66%  | 3,378,682                               |
| 14   | 366-Underground Conduit                                  | 2,587,958                             | -                  | -                                 | 2,587,958                   | -  | 2,587,958  | 2.09%  | 54,088                                  |
| 15   | 367-Underground Conductors & Devices                     | 23,862,963                            | -                  | -                                 | 23,862,963                  | -  | 23,862,963   | 2.73%  | 651,459                                 |
| 16   | 368.0-Line Transformers                                  | 29,259,308                            | -                  | -                                 | 29,259,308                  | -  | 29,259,308   | 2.75%  | 804,631                                 |
| 17   | 368.1-Line Transformer Installations                     | 25,947,042                            | -                  | -                                 | 25,947,042                  | -  | 25,947,042   | 2.50%  | 648,676                                 |
| 18   | 369-Services   | 25,642,632                            | -                  | -                                 | 25,642,632                  | -  | 25,642,632   | 3.75%  | 961,599                                 |
| 19   | 370.0-Meters   | 11,764,062                            | -                  | -                                 | 11,764,062                  | -  | 11,764,062   | 4.93%  | 579,968                                 |
| 20   | 370.1-Meter Installations                                | 7,165,765                             | -                  | -                                 | 7,165,765                   | -  | 7,165,765  | 5.00%  | 358,288                                 |
| 21   | 371-Installations On Customer Premises                   | 2,404,367                             | -                  | -                                 | 2,404,367                   | -  | 2,404,367  | 7.33%  | 176,240                                 |
| 22   | 373-Street Lighting & Signal Systems                     | 3,580,954                             | -                  | -                                 | 3,580,954                   | -  | 3,580,954  | 5.50%  | 196,952                                 |
| 23   | Total Distribution Plant                                 | 354,932,857                           | -                  | 2,677,472                         | 352,255,384                 | -  | 352,255,384  | 3.41%  | 12,008,738                              |
| 24   | General Plant  |                                       |                    |                                   |                             |  |  |  |   |
| 25   | 389-General & Misc. Structure <sup>(1)</sup>             | 1,363,295                             | (9,679)            | 1,353,616                         | -                           | -  | -  | N/A  | N/A                                     |
| 26   | 390-Structures <sup>(1)</sup>                            | 19,114,262                            | (482,234)          | -                                 | 18,632,028                  | -  | 18,632,028   | 1.82%  | 339,103                                 |
| 27   | 391.1-Office Furniture & Equipment                       | 1,289,877                             | 76,307             | -                                 | 1,366,184                   | -  | 1,366,184  | 5.95%  | 81,288                                  |
| 28   | 391.3-Computer Equipment                                 | -                                     | -                  | -                                 | -                           | -  | -  | N/A  | N/A                                     |
| 29   | 392-Transportation Equip                                 | 1,073,517                             | -                  | -                                 | 1,073,517                   | 1,073,517  | -  | N/A  | N/A                                     |
| 30   | 393-Stores Equip   | 90,657                                | 4,536              | -                                 | 95,192                      | -  | 95,192   | 1.75%  | 1,666                                   |
| 31   | 394-Tools, Shop & Garage Eq                              | 2,429,892                             | -                  | -                                 | 2,429,892                   | -  | 2,429,892  | 3.39%  | 82,373                                  |
| 32   | 395-Laboratory Equipment                                 | 948,530                               | -                  | -                                 | 948,530                     | -  | 948,530  | 2.97%  | 28,171                                  |
| 33   | 397-Communication Equip                                  | 5,005,568                             | -                  | -                                 | 5,005,568                   | -  | 5,005,568  | 4.34%  | 217,242                                 |
| 34   | 398-Miscellaneous Equip                                  | 102,943                               | -                  | -                                 | 102,943                     | -  | 102,943  | 0.93%  | 957                                     |
| 35   | Total General Plant                                      | 31,418,541                            | (411,070)          | 1,353,616                         | 29,653,855                  | 1,073,517  | 28,580,338   | 2.63%  | 750,800                                 |
| 36   | Total Plant in Service                                   | \$ 408,325,192                        | \$ (411,070)       | \$ 25,948,308                     | \$ 381,965,814              | \$ 1,073,517   | \$ 380,892,297   | 3.35%  | \$ 12,765,196                           |
| 37   | Reserve Adjustment For Amortization <sup>(2)</sup>       |                                       |                    |                                   |                             |  |  |  |   |
| 38   | 390-Structures   |                                       |                    |                                   |                             |  |  |  | (173)                                   |
| 39   | 391.1-Office Furniture & Equipment                       |                                       |                    |                                   |                             |  |  |  | 66,592                                  |
| 40   | 391.3-Computer Equipment                                 |                                       |                    |                                   |                             |  |  |  | (869)                                   |
| 41   | 393-Stores Equip   |                                       |                    |                                   |                             |  |  |  | 923                                     |
| 42   | 394-Tools, Shop & Garage Eq                              |                                       |                    |                                   |                             |  |  |  | 23,424                                  |
| 43   | 395-Laboratory Equipment                                 |                                       |                    |                                   |                             |  |  |  | 380                                     |
| 44   | 397-Communication Equip                                  |                                       |                    |                                   |                             |  |  |  | (153)                                   |
| 45   | 398-Miscellaneous Equip                                  |                                       |                    |                                   |                             |  |  |  | (609)                                   |
| 46   | Total Reserve Adjustment for Amortization                |                                       |                    |                                   |                             |  |  |  | 89,515                                  |
| 47   | Total Pro Forma Depreciation Expense (Line 36 + Line 46) |                                       |                    |                                   |                             |  |  |  | 12,854,711                              |
| 48   | Annualized Test Year Expense <sup>(3)</sup>              |                                       |                    |                                   |                             |  |  |  | 13,589,503                              |
| 49   | Increase (Decrease) In Depreciation Expense              |                                       |                    |                                   |                             |  |  |  | \$ (734,792)                            |

Notes

(1) Refer to Schedule RevReq-4-3 and Schedule RevReq-4-4

(2) Refer to testimony and schedules of Mr. Allis

(4) Refer to DOE 5-12 Attachment 2

**UNITIL ENERGY SYSTEMS, INC.**      **Schedule RevReq-3-16 Revised**  
**AMORTIZATION OF THEORETICAL DEPRECIATION RESERVE IMBALANCE**      **Page 3 of 3**  
**12 MONTHS ENDED DECEMBER 31, 2020**

| LINE<br>NO. | (1)<br><br>DESCRIPTION                        | (2)<br><br>TOTAL |
|-------------|---|------------------|
| 1           | Depreciation Reserve Imbalance <sup>(1)</sup> | \$ (7,652,721)   |
| 2           | Recovery Period                               | 6 years          |
| 3           | Annual Recovery                               | \$ (1,275,454)   |

**Notes**

(1) Refer to DOE 5-12 Attachment 1

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Settlement Attachment 01  
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**UNITIL ENERGY SYSTEMS, INC.  
AMORTIZATION ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-17**

| LINE<br>NO. | (1)<br>DESCRIPTION   | (2)<br>TOTAL      |
|-------------|--|-------------------|
| 1           | Unitil Energy Systems Rate Year Software Amortization <sup>(1)</sup> | \$ 1,585,103      |
| 2           | USC Allocated Rate Year Software Amortization <sup>(2)</sup>         | 162,109           |
| 3           | Total Rate Year Software Amortization                                | <u>1,747,212</u>  |
| 4           | Unitil Energy Systems Test Year Software Amortization <sup>(3)</sup> | \$ 1,392,138      |
| 5           | Unitil Energy Systems Test Year Adjustment                           | 11,313            |
| 6           | USC Allocated Test Year Software Amortization <sup>(4)</sup>         | 105,171           |
| 7           | Total 2020 Test Year Software Amortization                           | <u>1,508,621</u>  |
| 8           | Test Year Amortization Expense Adjustment (Line 3 - Line 7)          | <u>\$ 238,591</u> |

**Notes**

(1) Workpaper W7.2 Line 76

(2) Workpaper W7.4 Line 20

(3) Workpaper W7.1 Line 89

(4) Workpaper W7.3 Line 20



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

**Schedule RevReq-3-17 Revised**

| LINE<br>NO. | (1)<br>DESCRIPTION   | (2)<br>TOTAL      |
|-------------|--|-------------------|
| 1           | Unitil Energy Systems Rate Year Software Amortization <sup>(1)</sup> | \$ 1,561,013      |
| 2           | USC Allocated Rate Year Software Amortization <sup>(2)</sup>         | 124,930           |
| 3           | Total Rate Year Software Amortization                                | <u>1,685,943</u>  |
| 4           | Unitil Energy Systems Test Year Software Amortization <sup>(3)</sup> | \$ 1,392,138      |
| 5           | Unitil Energy Systems Test Year Adjustment                           | 11,313            |
| 6           | USC Allocated Test Year Software Amortization <sup>(4)</sup>         | 105,171           |
| 7           | Total 2020 Test Year Software Amortization                           | <u>1,508,621</u>  |
| 8           | Test Year Amortization Expense Adjustment (Line 3 - Line 7)          | <u>\$ 177,322</u> |

**Notes**

(1) Workpaper W7.2 Line 76

(2) Workpaper W7.4 Line 20

(3) Workpaper W7.1 Line 89

(4) Workpaper W7.3 Line 20

UNITIL ENERGY SYSTEMS, INC.  
EXCESS ACCUMULATED DEFERRED INCOME TAX ("ADIT") FLOW BACK  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-18

| LINE<br>NO. | (1)  | (2)          |
|-------------|--|--------------|
|             | DESCRIPTION  | TOTAL        |
| 1           | Annual Amortization Expense Reduction Related to Excess ADIT Flowback <sup>(1)</sup> | \$ (999,795) |

**Notes**  
(1) Refer to Exhibit JAG-6

UNITIL ENERGY SYSTEMS, INC.  
PROPERTY TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-19

|          | (1)  | (2)             | (3)            | (4)                | (5)                        |
|----------|--|-----------------|----------------|--------------------|----------------------------|
| LINE NO. | MUNICIPALITY & STATE                                   | TAXATION PERIOD | LOCAL TAX RATE | ASSESSED VALUATION | TOTAL TAXES <sup>(1)</sup> |
| 1        | Allenstown   | 4/1 - 3/31      | \$ 27.27       | \$ 72,800          | \$ 1,985                   |
| 2        | Atkinson   | 1/1 - 12/31     | 16.24          | 6,404,700          | 104,012                    |
| 3        | Boscawen   | 4/1 - 3/31      | 24.91          | 9,837,900          | 245,062                    |
| 4        | Bow  | 4/1 - 3/31      | 23.69          | 13,389,400         | 317,195                    |
| 5        | Brentwood  | 4/1 - 3/31      | 21.36          | 189,400            | 4,046                      |
| 6        | Canterbury   | 4/1 - 3/31      | 25.38          | 3,125,400          | 79,323                     |
| 7        | Chichester   | 1/1 - 12/31     | 21.27          | 5,774,800          | 122,830                    |
| 8        | Concord  | 7/1 - 6/30      | 24.89          | 61,631,200         | 1,534,001                  |
| 9        | Concord  | 7/1 - 6/30      | 26.76          | 83,600             | 2,237                      |
| 10       | Concord  | 7/1 - 6/30      | 28.13          | 10,358,200         | 291,376                    |
| 11       | Danville   | 4/1 - 3/31      | 24.14          | 3,885,600          | 93,798                     |
| 12       | Dunbarton  | 4/1 - 3/31      | 20.40          | 565,000            | 11,526                     |
| 13       | East Kingston  | 4/1 - 3/31      | 20.50          | 6,782,600          | 139,043                    |
| 14       | Epsom  | 4/1 - 3/31      | 19.92          | 4,750,000          | 94,620                     |
| 15       | Exeter   | 4/1 - 3/31      | 24.49          | 613,300            | 15,020                     |
| 16       | Exeter - Land Only                                     | 4/1 - 3/31      | 22.50          | 23,387,900         | 526,228                    |
| 17       | Greenland  | 4/1 - 3/31      | 14.58          | 30,500             | 445                        |
| 18       | Hampstead  | 4/1 - 3/31      | 19.63          | 464,700            | 9,122                      |
| 19       | Hampton--Class 4000                                    | 4/1 - 3/31      | 13.93          | 22,489,300         | 313,276                    |
| 20       | Hampton--Class 5000                                    | 4/1 - 3/31      | 14.43          | 11,076,800         | 159,838                    |
| 21       | Hampton Falls  | 4/1 - 3/31      | 19.33          | 4,260,400          | 82,354                     |
| 22       | Hopkinton  | 4/1 - 3/31      | 27.41          | 477,700            | 13,094                     |
| 23       | Kensington   | 4/1 - 3/31      | 18.61          | 10,060,284         | 187,222                    |
| 24       | Kingston   | 4/1 - 3/31      | 18.94          | 19,784,300         | 369,094                    |
| 25       | Loudon   | 4/1 - 3/31      | 20.73          | 616,800            | 12,786                     |
| 26       | Newton   | 4/1 - 3/31      | 19.10          | 6,078,600          | 116,101                    |
| 27       | North Hampton  | 4/1 - 3/31      | 14.80          | 137,300            | 2,032                      |
| 28       | Pembroke   | 4/1 - 3/31      | 22.77          | 421,800            | 9,604                      |
| 29       | Plaistow   | 4/1 - 3/31      | 19.60          | 15,501,960         | 303,838                    |
| 30       | Salisbury  | 4/1 - 3/31      | 22.55          | 2,689,000          | 60,637                     |
| 31       | Seabrook   | 4/1 - 3/31      | 13.90          | 19,802,000         | 275,249                    |
| 32       | South Hampton  | 4/1 - 3/31      | 17.14          | 2,572,400          | 44,091                     |
| 33       | Stratham   | 4/1 - 3/31      | 17.14          | 9,749,400          | 167,105                    |
| 34       | Webster  | 4/1 - 3/31      | 20.28          | 2,838,900          | 57,573                     |
| 35       | State Property Tax <sup>(2)</sup>                      | 4/1 - 3/31      |                |                    | 1,644,889                  |
| 36       | Total  |                 |                | \$ 279,903,944     | \$ 7,410,651               |
| 37       | Plus: New Exeter DOC Adjustment <sup>(3)</sup>         |                 | \$ 24.49       | \$ 15,517,171      | \$ 380,016                 |
| 38       | Less: Removal of Old Kensington DOC                    |                 | \$ 18.61       | \$ 1,015,306       | \$ 18,895                  |
| 39       | Adjusted Test Year Property Tax Expense                |                 |                |                    | \$ 7,771,772               |
| 40       | Test Year Property Taxes <sup>(4) (5)</sup>            |                 |                |                    | \$ 7,065,052               |
| 41       | Less: Test Year Property Tax Abatements <sup>(4)</sup> |                 |                |                    | 38,265                     |
| 42       | Total Test Year Property Tax Expense                   |                 |                |                    | \$ 7,026,787               |
| 43       | Total Property Tax Increase (Line 39 - Line 42)        |                 |                |                    | \$ 744,985                 |

**Notes**

- (1) Based on final 2020 property tax bills. Company will update for final 2021 property tax bills during pendency of case  
 (2) Based on current estimated 2021 State Property Tax. Amount will be updated during pendency of case  
 (3) Estimated Exeter DOC valuation to be updated with actual town valuation during proceeding  
 (4) Test Year Property Taxes (Line 40) adjusted to exclude inadvertent property tax abatement entry of \$4,172.67. This amount was included in the Property Tax Abatements (Line 41) to correct  
 (5) Test Year Property Taxes reduced by \$12,230.60 to remove accrual adjustment entry related to 2019

UNITIL ENERGY SYSTEMS, INC.  
PROPERTY TAXES  
12 MONTHS ENDED DECEMBER 31, 2021

Schedule RevReq-3-19 Revised

|          | (1)  | (2)             | (3)            | (4)                | (5)                        |
|----------|--|-----------------|----------------|--------------------|----------------------------|
| LINE NO. | MUNICIPALITY & STATE                                   | TAXATION PERIOD | LOCAL TAX RATE | ASSESSED VALUATION | TOTAL TAXES <sup>(1)</sup> |
| 1        | Allenstown   | 4/1 - 3/31      | \$ 29.46       | \$ 63,100          | \$ 1,859                   |
| 2        | Atkinson   | 1/1 - 12/31     | 10.94          | 7,944,500          | 86,913                     |
| 3        | Boscawen   | 4/1 - 3/31      | 26.51          | 10,599,500         | 280,993                    |
| 4        | Bow  | 4/1 - 3/31      | 23.63          | 13,055,600         | 308,504                    |
| 5        | Brentwood  | 4/1 - 3/31      | 20.46          | 179,400            | 3,671                      |
| 6        | Canterbury   | 4/1 - 3/31      | 18.88          | 3,349,900          | 63,246                     |
| 7        | Chichester   | 1/1 - 12/31     | 21.19          | 5,990,200          | 126,932                    |
| 8        | Concord  | 7/1 - 6/30      | 23.46          | 78,140,600         | 1,833,178                  |
| 9        | Concord (Penacook)                                     | 7/1 - 6/30      | 26.41          | 13,188,000         | 348,295                    |
| 10       | Danville   | 4/1 - 3/31      | 18.66          | 5,607,900          | 104,643                    |
| 11       | Dunbarton  | 4/1 - 3/31      | 21.47          | 552,300            | 11,858                     |
| 12       | East Kingston  | 4/1 - 3/31      | 20.16          | 6,979,800          | 140,713                    |
| 13       | Epsom  | 4/1 - 3/31      | 21.81          | 4,750,000          | 103,598                    |
| 14       | Exeter   | 4/1 - 3/31      | 22.02          | 25,950,800         | 571,437                    |
| 15       | Greenland  | 4/1 - 3/31      | 16.73          | 26,400             | 442                        |
| 16       | Hampstead  | 4/1 - 3/31      | 20.86          | 398,100            | 8,304                      |
| 17       | Hampton--Class 4000                                    | 4/1 - 3/31      | 13.90          | 22,502,800         | 312,789                    |
| 18       | Hampton--Class 5000                                    | 4/1 - 3/31      | 14.69          | 11,083,500         | 162,817                    |
| 19       | Hampton Falls  | 4/1 - 3/31      | 19.10          | 5,324,600          | 101,700                    |
| 20       | Hopkinton  | 4/1 - 3/31      | 28.98          | 465,900            | 13,502                     |
| 21       | Kensington   | 4/1 - 3/31      | 16.80          | 17,025,350         | 286,025                    |
| 22       | Kingston   | 4/1 - 3/31      | 19.34          | 19,784,300         | 382,628                    |
| 23       | Loudon   | 4/1 - 3/31      | 17.44          | 417,700            | 7,285                      |
| 24       | Newton   | 4/1 - 3/31      | 19.15          | 6,825,400          | 130,706                    |
| 25       | North Hampton  | 4/1 - 3/31      | 14.60          | 119,200            | 1,740                      |
| 26       | Pembroke   | 4/1 - 3/31      | 22.19          | 382,200            | 8,481                      |
| 27       | Plaistow   | 4/1 - 3/31      | 17.29          | 14,823,100         | 256,292                    |
| 28       | Salisbury  | 4/1 - 3/31      | 21.68          | 2,857,700          | 61,955                     |
| 29       | Seabrook   | 4/1 - 3/31      | 12.09          | 352,200            | 263,776                    |
| 30       | South Hampton  | 4/1 - 3/31      | 18.08          | 3,106,000          | 56,156                     |
| 31       | Stratham   | 4/1 - 3/31      | 16.73          | 8,624,300          | 144,285                    |
| 32       | Webster  | 4/1 - 3/31      | 20.36          | 2,503,600          | 50,973                     |
| 33       | State Property Tax                                     | 4/1 - 3/31      |                |                    | 1,656,954                  |
| 34       | Total  |                 |                | \$ 292,973,950     | \$ 7,892,651               |
| 35       | Less: Removal of Old Kensington DOC                    |                 | \$ 16.80       | \$ 1,015,272       | \$ 17,057                  |
| 36       | Adjusted Test Year Property Tax Expense                |                 |                |                    | \$ 7,875,594               |
| 37       | Test Year Property Taxes <sup>(2) (3)</sup>            |                 |                |                    | \$ 7,065,052               |
| 38       | Less: Test Year Property Tax Abatements <sup>(2)</sup> |                 |                |                    | 38,265                     |
| 39       | Total Test Year Property Tax Expense                   |                 |                |                    | \$ 7,026,787               |
| 40       | Total Property Tax Increase (Line 36 - Line 39)        |                 |                |                    | \$ 848,807                 |

**Notes**

(1) Based on final 2021 property tax bills

(2) Test Year Property Taxes (Line 37) adjusted to exclude inadvertent property tax abatement entry of \$4,172.67. This amount was included in the Property Tax Abatements (Line 38) to correct

(3) Test Year Property Taxes reduced by \$12,230.60 to remove accrual adjustment entry related to 2019

**UNITIL ENERGY SYSTEMS, INC.  
PAYROLL TAX ADJUSTMENT - WAGE INCREASES  
12 MONTHS ENDED DECEMBER 21, 2020**

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| LINE<br>NO. | (1)  | (2)                | (3)              | (4)              |
|-------------|--|--------------------|------------------|------------------|
|             | DESCRIPTION  | Social<br>Security | Medicare         | Total            |
| 1           | Increase in O&M Payroll / Compensation due to Annual Rate Increases <sup>(1)</sup> | \$ 709,516         | \$ 709,516       |                  |
| 2           | Payroll Tax Rates  | 6.20%              | 1.45%            |                  |
| 3           | Increase in Payroll Taxes  | <u>\$ 43,990</u>   | <u>\$ 10,288</u> | <u>\$ 54,278</u> |

**Notes**

(1) See Schedule RevReq 3-2 P1

**UNITIL ENERGY SYSTEMS, INC.**  
**PAYROLL TAX ADJUSTMENT - WAGE INCREASES**  
**12 MONTHS ENDED DECEMBER 21, 2020**

**Schedule RevReq-3-20 Revised**  
**Page 1 of 2**

| LINE<br>NO. | DESCRIPTION  | (1) | (2)                | (3)              | (4)              |
|-------------|--|-----|--------------------|------------------|------------------|
|             |  |     | Social<br>Security | Medicare         | Total            |
| 1           | Increase in O&M Payroll / Compensation due to Annual Rate Increases <sup>(1)</sup> |     | \$ 709,516         | \$ 709,516       |                  |
| 2           | Less Pay Increase Amounts in Excess of Taxable Limit <sup>(2)</sup>                |     |                    |                  |                  |
| 3           | Unitil Energy Systems, Inc. <sup>(3)</sup>   |     | (24,788)           |                  |                  |
| 4           | Unitil Service Corp. <sup>(4)</sup>  |     | (35,544)           |                  |                  |
| 5           | O&M Payroll / Compensation Increase Subject to Payroll Taxes                       |     | <u>649,183</u>     | <u>709,516</u>   |                  |
| 6           | Payroll Tax Rates  |     | <u>6.20%</u>       | <u>1.45%</u>     |                  |
| 7           | Increase in Payroll Taxes  |     | <u>\$ 40,249</u>   | <u>\$ 10,288</u> | <u>\$ 50,537</u> |

**Notes**

- (1) See Schedule RevReq 3-2 P1  
(2) 2021 Social Security Wage Limit of \$142,800  
(3) Refer to Workpaper 8.1  
(4) Refer to Workpaper 8.2

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**UNITIL ENERGY SYSTEMS, INC.**  
**PAYROLL TAX ADJUSTMENT - EMPLOYEE RETENTION CREDIT**  
**EMPLOYEE RETENTION CREDIT ("ERC") & FAMILY FIRST CORONAVIRUS RESPONSE ACT ("FFCRA")**  
**12 MONTHS ENDED DECEMBER 21, 2020**

| (1)      |   | (2)          |
|----------|---|--------------|
| LINE NO. | DESCRIPTION                                 | TOTAL        |
| 1        | ERC & FFCRA - UES                           | \$ (143,511) |
| 2        | Capitalization Rate                         | 64.25%       |
| 3        | Capitalized Amount                          | (92,206)     |
| 4        | Net Expense - UES                           | (51,305)     |
| 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                  | \$ (76,784)  |
| 9        | Capitalization Rate                         | 28.45%       |
| 10       | UES Capitalization                          | (21,845)     |
| 11       | UES Net ERC                                 | \$ (54,939)  |
| 12       | Removal of Total ERC & FFCRA from Test Year | \$ 106,244   |

UNITIL ENERGY SYSTEMS, INC.  
COMPUTATION OF FEDERAL AND STATE INCOME TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

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| LINE NO. | (1)<br>DESCRIPTION  | (2)<br>AMOUNT  | (3)<br>SETTLEMENT UPDATE | (4)<br>TEST YEAR AS PROFORMED |
|----------|---|----------------|--------------------------|-------------------------------|
| 1        | <u>Increases / (Decreases) To Revenue</u>                     |                |                          |                               |
| 2        | Non-Distribution Bad Debt                                     | \$ (143,623)   | \$ -                     | \$ (143,623)                  |
| 3        | Unbilled Revenue  | (137,189)      | -                        | (137,189)                     |
| 4        | New DOC Rent Revenue  | 313,007        | -                        | 313,007                       |
| 5        | Late Fee Adjustment   | 180,938        | -                        | 180,938                       |
| 6        | Remove Wheeling Revenue                                       | -              | (49,952)                 | (49,952)                      |
| 7        | Total Revenue Adjustments                                     | \$ 213,133     | \$ (49,952)              | \$ 163,181                    |
| 8        | <u>Increases / (Decreases) To Expenses</u>                    |                |                          |                               |
| 9        | Payroll   | \$ 709,516     | \$ (356,250)             | \$ 353,265                    |
| 10       | VMP Expense   | 1,406,427      | (989,500)                | 416,927                       |
| 11       | Medical & Dental Insurances                                   | 483,155        | (74,466)                 | 408,689                       |
| 12       | Pension   | 62,288         | -                        | 62,288                        |
| 13       | PBOP  | (41,636)       | -                        | (41,636)                      |
| 14       | SERP  | 85,989         | -                        | 85,989                        |
| 15       | 401K  | 41,844         | (21,354)                 | 20,490                        |
| 16       | Deferred Comp Expense   | 64,957         | -                        | 64,957                        |
| 17       | Property & Liability Insurances                               | 72,468         | (6,014)                  | 66,454                        |
| 18       | DOC Expense Adjustment  | (1,968)        | -                        | (1,968)                       |
| 19       | NHPUC Regulatory Assessment                                   | 159,383        | 212,154                  | 371,537                       |
| 20       | Dues & Subscriptions  | (14,473)       | -                        | (14,473)                      |
| 21       | Pandemic Costs  | (39,857)       | -                        | (39,857)                      |
| 22       | Claims & Litigation Adjustment                                | 44,072         | -                        | 44,072                        |
| 23       | Severance Expense   | (40,395)       | -                        | (40,395)                      |
| 24       | Distribution Bad Debt   | 134,563        | (36,028)                 | 98,535                        |
| 25       | Non-Distribution Bad Debt                                     | (143,623)      | -                        | (143,623)                     |
| 26       | Arrearage Management Program (AMP) Implementation Cost        | 459,000        | (18,882)                 | 440,118                       |
| 27       | Inflation Allowance   | 128,368        | (128,368)                | -                             |
| 28       | NH DOE Audit Adjustment #8                                    | -              | (20,028)                 | (20,028)                      |
| 29       | NH DOE Audit Adjustment Removed (VMP)                         | -              | 20,334                   | 20,334                        |
| 30       | Removal of Better Investing Invoice                           | -              | (815)                    | (815)                         |
| 31       | Update for Normalized Communications Expense                  | -              | 18,290                   | 18,290                        |
| 32       | Update for 2021 Lease Payments                                | -              | 24,038                   | 24,038                        |
| 33       | Settlement Adjustments  | -              | (1,464,346)              | (1,464,346)                   |
| 34       | Depreciation Annualization                                    | 908,712        | -                        | 908,712                       |
| 35       | Proposed Depreciation Rates                                   | (789,749)      | 54,957                   | (734,792)                     |
| 36       | Amortize Reserve Imbalance                                    | -              | (1,275,454)              | (1,275,454)                   |
| 37       | Software Amortization   | 238,591        | (61,269)                 | 177,322                       |
| 38       | Excess ADIT Flowback  | (999,795)      | -                        | (999,795)                     |
| 39       | Property Taxes  | 744,985        | 103,822                  | 848,807                       |
| 40       | Payroll Taxes - Wage Increases                                | 54,278         | (3,741)                  | 50,537                        |
| 41       | Payroll Taxes - Employee Retention Credits                    | 106,244        | -                        | 106,244                       |
| 42       | Change In Interest Exp (Refer to Schedule RevReq-3-21 Page 2) | 352,512        | 62,599                   | 415,111                       |
| 43       | Total Expense Adjustments                                     | \$ 4,185,854   | \$ (3,960,320)           | \$ 225,535                    |
| 44       | Increase / (Decrease) In Taxable Income                       | \$ (3,972,721) | \$ 3,910,368             | \$ (62,353)                   |
| 45       | Effective Federal Income Tax Rate <sup>(1)</sup>              | 19.38%         | 19.38%                   | 19.38%                        |
| 46       | NH State Tax Rate <sup>(2)</sup>                              | 7.70%          | 7.70%                    | 7.70%                         |
|          | <u>Federal Income &amp; NH State Tax</u>                      |                |                          |                               |
| 47       | Effective Federal Income Tax                                  | \$ (770,033)   | \$ 757,947               | \$ (12,086)                   |
| 48       | NH State Tax  | (305,900)      | 301,098                  | (4,801)                       |
| 49       | Increase (Decrease) In Income Taxes                           | \$ (1,075,932) | \$ 1,059,045             | \$ (16,887)                   |
|          | <u>Notes</u>  |                |                          |                               |
| 50       | Federal Income Tax Rate                                       | 21.00%         | 21.00%                   | 21.00%                        |
| 51       | Federal Benefit of State Tax -(Line 49 * Line 52)             | -1.62%         | -1.62%                   | -1.62%                        |
| 52       | (1) Effective Federal Income Tax Rate                         | 19.38%         | 19.38%                   | 19.38%                        |
| 53       | (2) State Income Tax Rate                                     | 7.70%          | 7.70%                    | 7.70%                         |
| 54       | Unitil Energy Systems Tax Rate (Line 51 + Line 52)            | 27.08%         | 27.08%                   | 27.08%                        |



UNITIL ENERGY SYSTEMS, INC.  
CHANGE IN INTEREST EXPENSE APPLICABLE TO INCOME TAX COMPUTATION  
12 MONTHS ENDED DECEMBER 31, 2020

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| LINE NO. | (1)<br>DESCRIPTION                                     | (2)<br>AMOUNT  | (3)<br>SETTLEMENT UPDATE | (5)<br>TEST YEAR AS PROFORMED |
|----------|--|----------------|--------------------------|-------------------------------|
| 1        | Ratemaking Interest Synchronization:                   |                |                          |                               |
| 2        | Rate Base <sup>(1)</sup>                               | \$ 226,030,082 | \$ (2,397,083)           | \$ 223,632,999                |
| 3        | Cost of Debt In Proposed Rate of Return <sup>(2)</sup> | 2.58%          | 0.06%                    | 2.64%                         |
| 4        | Interest Expense for Ratemaking                        | 5,830,578      | 62,599                   | 5,893,177                     |
| 5        | Test Year Interest Expense:                            |                |                          |                               |
| 6        | Interest Charges (427-432)                             | \$ 5,478,066   | \$ -                     | \$ 5,478,066                  |
| 7        | Increase / (Decrease) in Interest Expense              | \$ 352,512     | \$ 62,599                | \$ 415,111                    |

Notes  
(1) Schedule RevReq-4  
(1) Schedule RevReq-5

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UNITIL ENERGY SYSTEMS, INC.  
COMPUTATION OF FEDERAL AND STATE INCOME TAXES  
12 MONTHS ENDED DECEMBER 31, 2020

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| LINE NO | (1)<br>DESCRIPTION   | (2)<br>TEST YEAR<br>ACTUAL | (3)<br>PRO-FORMA<br>ADJUSTMENTS | (4)<br>TEST YEAR<br>UTILITY |
|---------|--|----------------------------|---------------------------------|-----------------------------|
| 1       | Net Income   | \$ 8,133,382               | \$ -                            | \$ 8,133,382                |
| 2       | Federal Income Tax-Current   | (1,161,380)                | -                               | (1,161,380)                 |
| 3       | NH State Income Tax-Current  | (1,088,917)                | -                               | (1,088,917)                 |
| 4       | NH State Business Enterprise Credit Against NH BPT                   | 78,000                     | -                               | 78,000                      |
| 5       | Deferred Federal Income Tax  | 3,329,959                  | -                               | 3,329,959                   |
| 6       | Deferred State Income Tax  | 1,873,334                  | -                               | 1,873,334                   |
| 7       | Net Income Before Income Taxes                                       | 11,164,379                 | -                               | 11,164,379                  |
| 8       | <u>Permanent Items</u>   |                            |                                 |                             |
| 9       | Lobbying   | 34,375                     | -                               | 34,375                      |
| 10      | Parking Lot Disallowance   | 1,368                      | -                               | 1,368                       |
| 11      | Penalties  | -                          | -                               | -                           |
| 12      | State Regulatory Asset Amortization                                  | -                          | -                               | -                           |
| 13      | Unallowable Meals  | 107                        | -                               | 107                         |
| 14      | Total Permanent Items  | 35,850                     | -                               | 35,850                      |
| 15      | <u>Temporary Differences</u>   |                            |                                 |                             |
| 16      | Accrued Revenue  | 666,606                    | -                               | 666,606                     |
| 17      | Bad Debt   | 394,494                    | -                               | 394,494                     |
| 18      | Bad Debt Reg Asset   | (143,623)                  | -                               | (143,623)                   |
| 19      | Debt Discount  | 1,920                      | -                               | 1,920                       |
| 20      | Deferred Rate Case Costs   | (5,850)                    | -                               | (5,850)                     |
| 21      | DER Investment Amortization  | 11,020                     | -                               | 11,020                      |
| 22      | Indenture Costs  | 28,704                     | -                               | 28,704                      |
| 23      | FASB 87-Pensions   | (394,249)                  | -                               | (394,249)                   |
| 24      | Prepaid Property Taxes   | 192,963                    | -                               | 192,963                     |
| 25      | PBOP SFAS 106  | 757,586                    | -                               | 757,586                     |
| 26      | Storm Restoration  | 1,470,280                  | -                               | 1,470,280                   |
| 27      | Utility Plant Differences  | (1,867,587)                | -                               | (1,867,587)                 |
| 28      | Total Temporary Differences  | 1,112,264                  | -                               | 1,112,264                   |
| 29      | <u>Federal And State Tax Differences</u>                             |                            |                                 |                             |
| 30      | Tax Depreciation   | (5,044,874)                | -                               | (5,044,874)                 |
| 31      | Total Federal And State Tax Differences                              | (5,044,874)                | -                               | (5,044,874)                 |
| 32      | State Taxable Base Income  | 7,267,619                  | -                               | 7,267,619                   |
| 33      | State Business Profits Tax - Current                                 | 559,607                    | -                               | 559,607                     |
| 34      | Less: Business Enterprise Tax  | 78,000                     | -                               | 78,000                      |
| 35      | Total State Tax Expense  | 481,607                    | -                               | 481,607                     |
| 36      | Federal Taxable Income Base Before Federal And State Tax Differences | 6,708,012                  | -                               | 6,708,012                   |
| 37      | Less: Federal And State Tax Differences                              | (5,044,874)                | -                               | (5,044,874)                 |
| 38      | Federal Taxable Income Base  | 11,752,886                 | -                               | 11,752,886                  |
| 39      | Federal Income Tax-Current   | 2,468,106                  | -                               | 2,468,106                   |
| 40      | <u>Summary Of Utility Income Taxes:</u>                              |                            |                                 |                             |
| 41      | Federal Income Tax-Current   | 2,449,098                  | -                               | 2,449,098                   |
| 42      | Federal Income Tax-Prior   | (4,293,279)                | -                               | (4,293,279)                 |
| 43      | Federal Income Tax-NOL   | 663,793                    | -                               | 663,793                     |
| 44      | Federal Amount To Non-Distribution Operations                        | 19,008                     | (19,008)                        | -                           |
| 45      | State Business Profits Tax-Current                                   | 474,055                    | -                               | 474,055                     |
| 46      | State Business Profits Tax-Prior                                     | (1,570,523)                | -                               | (1,570,523)                 |
| 47      | State Amount To Non-Distribution Operations                          | 7,551                      | (7,551)                         | -                           |
| 48      | Deferred Federal Income Tax  | (297,166)                  | -                               | (297,166)                   |
| 49      | Deferred Federal Income Tax-Prior                                    | 4,290,918                  | -                               | 4,290,918                   |
| 50      | Deferred Federal Income Tax-NOL                                      | (663,793)                  | -                               | (663,793)                   |
| 51      | Deferred State Business Profits Tax                                  | 302,811                    | -                               | 302,811                     |
| 52      | Deferred State Business Profits Tax-Prior                            | 1,570,523                  | -                               | 1,570,523                   |
| 53      | Total Income Taxes   | \$ 2,952,997               | \$ (26,560)                     | \$ 2,926,437                |

**UNITIL ENERGY SYSTEMS, INC.  
PRIOR YEAR INCOME TAXES  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-3-21  
Page 4 of 4**

| (1)                |   | (2)             |
|--------------------|---|-----------------|
| <b>LINE<br/>NO</b> | <b>DESCRIPTION</b>                              | <b>ACTUAL</b>   |
| 1                  | Remove Prior Year Federal Income Taxes          | \$ 4,293,279    |
| 2                  | Remove Prior Year State Income Taxes            | 1,570,523       |
| 3                  | Remove Prior Year Deferred Federal Income Taxes | (4,290,918)     |
| 4                  | Remove Prior Year Deferred State Income Taxes   | (1,570,523)     |
| 5                  | Total   | <u>\$ 2,361</u> |

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UNITIL ENERGY SYSTEMS, INC.  
NEW HAMPSHIRE DOE AUDIT ADJUSTMENTS & OTHER  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-3-22

| LINE NO. | (1)<br>DESCRIPTION   | (2)<br>AMOUNT |
|----------|--|---------------|
| 1        | <u>Audit Issue #2</u>  |               |
| 2        | Prop & Liab. Capitalization Rate Update (Workpaper 5.6 Revised)          | \$ (1,007)    |
| 3        | Total Audit Issue #2 Reduction   | \$ (1,007)    |
| 4        | <u>Audit Issue #8</u>  |               |
| 5        | A - 13 Months of Comm Expense  | \$ (800)      |
| 6        | C - Legal Invoice Allocation   | (7,599)       |
| 7        | E - Maintenance Expense <sup>(1)</sup>                                   | (11,418)      |
| 8        | H - Allocation Issue   | (69)          |
| 9        | I - Allocation Issue   | (142)         |
| 10       | Total Audit Issue #8 Reductions  | \$ (20,028)   |
| 11       | <u>Audit Issue - Removed</u>   |               |
| 12       | VMP Expense Adjustment <sup>(2)</sup>                                    | \$ 20,334     |
| 13       | Total Audit Issue - Removed Reduction                                    | \$ 20,334     |
| 14       | <u>Better Investing Invoice Adjustment</u>                               |               |
| 15       | Better Investing Invoice   | \$ 4,100      |
| 16       | UES Apportionment  | 28.17%        |
| 17       | Expense Apportioned to UES   | \$ 1,155      |
| 18       | Capitalization Rate  | 29.42%        |
| 19       | UES Capitalization   | 340           |
| 20       | USC Allocable to UES Net Better Investing Expense Removed from Test Year | \$ (815)      |
| 21       | <u>Storm Related Communications Costs</u>                                |               |
| 22       | Normalized Storm Related Communications Costs                            | \$ 18,290     |
| 23       | <u>Lease Payment Increase</u>  |               |
| 24       | 2020 Lease Payments  | \$ 539,536    |
| 25       | 2021 Lease Payments  | 563,574       |
| 26       | Lease Payment Increase   | \$ 24,038     |

Notes:

(1) Company only agrees to remove \$11,418, which relate to 2019 invoices

(2) Refer to Audit Report Page 89

UNITIL ENERGY SYSTEMS, INC.  
RATE BASE  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4

| LINE NO. | (1)<br>DESCRIPTION                           | (2)<br>REFERENCE    | (3)<br>TEST YEAR<br>AVERAGE <sup>(1)</sup> | (4)<br>5 QUARTER<br>AVERAGE | (5)<br>RATE BASE<br>AT<br>DECEMBER 31, 2020 | (6)<br>PRO FORMA<br>ADJUSTMENTS | (7)<br>PRO FORMA<br>RATE BASE AT<br>DECEMBER 31, 2020 |
|----------|--|---------------------|--|-----------------------------|---|---------------------------------|---|
| 1        | Utility Plant In Service                     | Schedule RevReq-4-1 | \$ 385,883,446                             | \$ 378,293,580              | \$ 408,325,193                              | \$ (411,070)                    | \$ 407,914,123  |
| 2        | Less: Reserve for Depreciation               | Schedule RevReq-4-1 | 134,753,201                                | 136,143,968                 | 138,059,087                                 | -                               | 138,059,087   |
| 3        | Net Utility Plant                            |                     | 251,130,244                                | 242,149,612                 | 270,266,106                                 | (411,070)                       | 269,855,036   |
| 4        | Add: M&S Inventories                         | Schedule RevReq-4-1 | \$ 2,022,364                               | \$ 1,998,245                | \$ 2,032,252                                | \$ (34,007)                     | \$ 1,998,245  |
| 5        | Cash Working Capital <sup>(2)</sup>          | Schedule RevReq-4-2 | 2,383,150                                  | 2,383,150                   | 2,383,150                                   | 689,237                         | 3,072,387   |
| 6        | Prepayments                                  | Schedule RevReq-4-1 | 4,840,442                                  | 4,956,633                   | 4,508,744                                   | (156,803)                       | 4,351,941   |
| 7        | Sub-Total                                    |                     | 9,245,956                                  | 9,338,028                   | 8,924,147                                   | 498,427                         | 9,422,574   |
| 8        | Less: Net Deferred Income Taxes              | Schedule RevReq-4-1 | \$ 36,365,292                              | \$ 36,267,391               | \$ 38,338,666                               | \$ (71,351)                     | \$ 38,267,315   |
| 9        | Less: Excess Deferred Income Taxes           | Schedule RevReq-4-1 | 16,601,346                                 | 16,601,346                  | 16,601,346                                  | -                               | 16,601,346  |
| 10       | Plus: Deferred Income Taxes Debit            | Schedule RevReq-4-1 | 146,198                                    | 134,890                     | 150,098                                     | -                               | 150,098   |
| 11       | Less: Customers Deposits                     | Schedule RevReq-4-1 | 482,702                                    | 480,878                     | 371,830                                     | -                               | 371,830   |
| 12       | Less: Customer Advances                      | Schedule RevReq-4-1 | 539,816                                    | 498,063                     | 554,217                                     | -                               | 554,217   |
| 13       | Rate Base                                    |                     | \$ 206,533,242                             | \$ 197,774,851              | \$ 223,474,292                              | \$ 158,707                      | \$ 223,632,999  |
| 14       | Net Operating Income Applicable To Rate Base |                     | \$ 11,613,315                              | \$ 11,613,315               | \$ 11,613,315                               |                                 | \$ 11,980,599   |
| 15       | Rate of Return                               |                     | 5.62%                                      | 5.87%                       | 5.20%                                       |                                 | 5.36%   |

**Notes**

(1) Two Point Average

(2) Computed Working Capital Based on Test Year O&M Expenses

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UNITIL ENERGY SYSTEMS, INC.  
RATE BASE ITEMS  
QUARTERLY BALANCES

Schedule RevReq-4-1

| LINE NO. | (1)<br>DESCRIPTION                                | (2)<br>DECEMBER 31<br>2019 | (3)<br>MARCH 31<br>2020 | (4)<br>JUNE 30<br>2020 | (5)<br>SEPTEMBER 30<br>2020 | (6)<br>DECEMBER 31<br>2020 | (7)<br>5 QUARTER<br>AVERAGE |
|----------|---|----------------------------|-------------------------|------------------------|-----------------------------|----------------------------|-----------------------------|
| 1        | Utility Plant in Service                          |                            |                         |                        |                             |                            |                             |
| 2        | Classified  | \$ 350,524,447             | \$ 356,913,902          | \$ 357,270,455         | \$ 361,417,472              | \$ 379,030,364             | \$ 361,031,328              |
| 3        | Completed Construction Not Classified             | 12,917,251                 | 13,216,745              | 15,748,937             | 15,133,497                  | 29,294,829                 | 17,262,252                  |
| 4        | Total Utility Plant in Service                    | 363,441,698                | 370,130,647             | 373,019,392            | 376,550,969                 | 408,325,193                | 378,293,580                 |
| 5        | Depreciation & Amortization Reserves              | \$ (131,447,315)           | \$ (134,081,053)        | \$ (137,117,184)       | \$ (140,015,203)            | \$ (138,059,087)           | \$ (136,143,968)            |
| 6        | Add:  |                            |                         |                        |                             |                            |                             |
| 7        | M&S Inventories                                   |                            |                         |                        |                             |                            |                             |
| 8        | Materials and Supplies                            | 1,174,870                  | 1,262,158               | 1,389,123              | 1,192,748                   | 1,206,272                  | 1,245,034                   |
| 9        | Stores  | 189,428                    | 259,182                 | 177,187                | 39,287                      | 201,952                    | 173,407                     |
| 10       | Clearing Accounts                                 | 648,177                    | 1,405,667               | 670,379                | (449,234)                   | 624,028                    | 579,803                     |
| 11       | Total M&S Inventories                             | \$ 2,012,476               | \$ 2,927,007            | \$ 2,236,689           | \$ 782,802                  | \$ 2,032,252               | \$ 1,998,245                |
| 12       | Prepayments                                       | 5,172,139                  | 5,243,990               | 4,888,628              | 4,969,664                   | 4,508,744                  | 4,956,633                   |
| 13       | Cash Working Capital                              | 2,383,150                  | 2,383,150               | 2,383,150              | 2,383,150                   | 2,383,150                  | 2,383,150                   |
| 14       | Less: Rate Base Deferred Taxes                    |                            |                         |                        |                             |                            |                             |
| 15       | Total Deferred Income Taxes                       | 16,461,001                 | 15,482,438              | 17,529,426             | 18,327,330                  | 20,259,723                 | 17,611,984                  |
| 16       | Less: Storm Damage DFIT                           | 1,527,288                  | 1,446,855               | 1,340,817              | 1,223,261                   | 1,129,092                  | 1,333,463                   |
| 17       | Less: SFAS 158 DIT                                | (13,086,349)               | (12,969,759)            | (13,006,813)           | (13,045,482)                | (14,498,720)               | (13,321,425)                |
| 18       | Less: SFAS 106 DIT                                | 2                          | 2                       | 2                      | 479,390                     | 0                          | 95,879                      |
| 19       | Less: SFAS 158 DIT                                | 1                          | 1                       | 1                      | 133,801                     | 0                          | 26,761                      |
| 20       | Less: Prepaid Property Taxes                      | 459,538                    | 125,886                 | 374,327                | 226,716                     | 407,278                    | 318,749                     |
| 21       | Less: (ASC 740) Gross up <sup>(1)</sup>           | (6,150,857)                | (6,150,857)             | (6,150,857)            | (6,150,857)                 | (6,150,857)                | (6,150,857)                 |
| 22       | Less: Rate Case Expense                           | (1)                        | (1)                     | (1)                    | (1)                         | 1,584                      | 316                         |
| 23       | Less: Bad Debt Regulatory Asset                   | 20,080                     | 16,172                  | 15,393                 | 15,393                      | 58,978                     | 25,203                      |
| 24       | Less: Accrued Revenue - Purchased Power           | (700,619)                  | (1,322,203)             | (1,914,021)            | (1,954,342)                 | 973,702                    | (983,497)                   |
| 25       | Total Rate Base Deferred Taxes                    | \$ 34,391,918              | \$ 34,336,343           | \$ 36,870,579          | \$ 37,399,450               | \$ 38,338,666              | \$ 36,267,391               |
| 26       | Less: Excess Deferred Income Taxes <sup>(1)</sup> | 16,601,346                 | 16,601,346              | 16,601,346             | 16,601,346                  | 16,601,346                 | 16,601,346                  |
| 27       | Plus: Deferred Taxes Debit                        | 142,298                    | 120,514                 | 129,066                | 132,475                     | 150,098                    | 134,890                     |
| 28       | Less: Customer Deposits                           | 593,573                    | 545,176                 | 470,020                | 423,792                     | 371,830                    | 480,878                     |
| 29       | Less: Customer Advances                           | 525,416                    | 444,982                 | 476,559                | 489,144                     | 554,217                    | 498,063                     |
| 30       | Rate Base   | <u>\$ 189,592,193</u>      | <u>\$ 194,796,409</u>   | <u>\$ 191,121,237</u>  | <u>\$ 189,890,125</u>       | <u>\$ 223,474,292</u>      | <u>\$ 197,774,851</u>       |

**Notes:**

(1) ASC 740 Gross up excluded from Total Rate Base Deferred Taxes (Line 11), but included in Excess Deferred Income Tax Line (Line 18)

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UNITIL ENERGY SYSTEMS, INC.  
RATE BASE ITEMS  
QUARTERLY BALANCES

Schedule RevReq-4-1 Revised

| LINE NO. | (1)<br>DESCRIPTION                                | (2)<br>DECEMBER 31<br>2019 | (3)<br>MARCH 31<br>2020 | (4)<br>JUNE 30<br>2020 | (5)<br>SEPTEMBER 30<br>2020 | (6)<br>DECEMBER 31<br>2020 | (7)<br>5 QUARTER<br>AVERAGE |
|----------|---|----------------------------|-------------------------|------------------------|-----------------------------|----------------------------|-----------------------------|
| 1        | Utility Plant in Service                          |                            |                         |                        |                             |                            |                             |
| 2        | Classified  | \$ 350,524,447             | \$ 356,913,902          | \$ 357,270,455         | \$ 361,417,472              | \$ 379,030,364             | \$ 361,031,328              |
| 3        | Completed Construction Not Classified             | 12,917,251                 | 13,216,745              | 15,748,937             | 15,133,497                  | 29,294,829                 | 17,262,252                  |
| 4        | Total Utility Plant in Service                    | 363,441,698                | 370,130,647             | 373,019,392            | 376,550,969                 | 408,325,193                | 378,293,580                 |
| 5        | Depreciation & Amortization Reserves              | \$ (131,447,315)           | \$ (134,081,053)        | \$ (137,117,184)       | \$ (140,015,203)            | \$ (138,059,087)           | \$ (136,143,968)            |
| 6        | Add:  |                            |                         |                        |                             |                            |                             |
| 7        | M&S Inventories                                   |                            |                         |                        |                             |                            |                             |
| 8        | Materials and Supplies                            | 1,174,870                  | 1,262,158               | 1,389,123              | 1,192,748                   | 1,206,272                  | 1,245,034                   |
| 9        | Stores  | 189,428                    | 259,182                 | 177,187                | 39,287                      | 201,952                    | 173,407                     |
| 10       | Clearing Accounts                                 | 648,177                    | 1,405,667               | 670,379                | (449,234)                   | 624,028                    | 579,803                     |
| 11       | Total M&S Inventories                             | \$ 2,012,476               | \$ 2,927,007            | \$ 2,236,689           | \$ 782,802                  | \$ 2,032,252               | \$ 1,998,245                |
| 12       | Prepayments                                       | 5,068,962                  | 4,741,277               | 4,426,769              | 4,666,449                   | 4,351,941                  | 4,651,080                   |
| 13       | Cash Working Capital                              | 2,383,150                  | 2,383,150               | 2,383,150              | 2,383,150                   | 2,383,150                  | 2,383,150                   |
| 14       | Less: Rate Base Deferred Taxes                    |                            |                         |                        |                             |                            |                             |
| 15       | Total Deferred Income Taxes                       | 16,461,001                 | 15,482,438              | 17,529,426             | 18,327,330                  | 20,259,723                 | 17,611,984                  |
| 16       | Less: Storm Damage DFIT                           | 1,527,288                  | 1,446,855               | 1,340,817              | 1,223,261                   | 1,129,092                  | 1,333,463                   |
| 17       | Less: SFAS 158 DIT                                | (13,086,349)               | (12,969,759)            | (13,006,813)           | (13,045,482)                | (14,498,720)               | (13,321,425)                |
| 18       | Less: SFAS 106 DIT                                | 2                          | 2                       | 2                      | 479,390                     | 0                          | 95,879                      |
| 19       | Less: SFAS 158 DIT                                | 1                          | 1                       | 1                      | 133,801                     | 0                          | 26,761                      |
| 20       | Less: Prepaid Property Taxes                      | 459,538                    | 125,886                 | 374,327                | 226,716                     | 407,278                    | 318,749                     |
| 21       | Less: (ASC 740) Gross up <sup>(1)</sup>           | (6,150,857)                | (6,150,857)             | (6,150,857)            | (6,150,857)                 | (6,150,857)                | (6,150,857)                 |
| 22       | Less: Rate Case Expense                           | (1)                        | (1)                     | (1)                    | (1)                         | 1,584                      | 316                         |
| 23       | Less: Bad Debt Regulatory Asset                   | 20,080                     | 16,172                  | 15,393                 | 15,393                      | 58,978                     | 25,203                      |
| 24       | Less: Accrued Revenue - Purchased Power           | (700,619)                  | (1,322,203)             | (1,914,021)            | (1,954,342)                 | 973,702                    | (983,497)                   |
| 25       | Total Rate Base Deferred Taxes                    | \$ 34,391,918              | \$ 34,336,343           | \$ 36,870,579          | \$ 37,399,450               | \$ 38,338,666              | \$ 36,267,391               |
| 26       | Less: Excess Deferred Income Taxes <sup>(1)</sup> | 16,601,346                 | 16,601,346              | 16,601,346             | 16,601,346                  | 16,601,346                 | 16,601,346                  |
| 27       | Plus: Deferred Taxes Debit                        | 142,298                    | 120,514                 | 129,066                | 132,475                     | 150,098                    | 134,890                     |
| 28       | Less: Customer Deposits                           | 593,573                    | 545,176                 | 470,020                | 423,792                     | 371,830                    | 480,878                     |
| 29       | Less: Customer Advances                           | 525,416                    | 444,982                 | 476,559                | 489,144                     | 554,217                    | 498,063                     |
| 30       | Rate Base   | <u>\$ 189,489,015</u>      | <u>\$ 194,293,696</u>   | <u>\$ 190,659,379</u>  | <u>\$ 189,586,910</u>       | <u>\$ 223,317,488</u>      | <u>\$ 197,469,298</u>       |

**Notes:**

(1) ASC 740 Gross up excluded from Total Rate Base Deferred Taxes (Line 11), but included in Excess Deferred Income Tax Line (Line 18)

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UNITIL ENERGY SYSTEMS, INC.  
CASH WORKING CAPITAL  
12 MONTHS ENDED DECEMBER 31, 2020

Schedule RevReq-4-2

|          | (1)   | (2)               | (3)              | (4)                  | (5)               | (6)                    |
|----------|---|-------------------|------------------|----------------------|-------------------|------------------------|
| LINE NO. | DESCRIPTION                                     | REFERENCE         | TEST YEAR ACTUAL | PROFORMA ADJUSTMENTS | SETTLEMENT UPDATE | TEST YEAR AS PROFORMED |
| 1        | O&M Expense                                     | Schedule RevReq-2 | 22,222,234       | 2,061,610            | (2,786,325)       | 21,497,520             |
| 2        | Tax Expense                                     | Schedule RevReq-2 | 4,889,822        | 8,941,277            | (375,413)         | 13,455,685             |
| 3        | Total   |                   | \$ 27,112,056    | \$ 11,002,887        | \$ (3,161,738)    | \$ 34,953,205          |
| 4        | Cash Working Capital Requirement:               |                   |                  |                      |                   |                        |
| 5        | Other O&M Expense Days Lag <sup>(1)</sup> / 366 | 32.17 days        | 8.79%            | 8.79%                | 8.79%             | 8.79%                  |
| 6        | Total Cash Working Capital                      | Line 5 X Line 3   | \$ 2,383,150     | \$ 967,154           | \$ (277,917)      | \$ 3,072,387           |

Notes

(1) Refer to Lead-Lag Study in Direct Testimony of Daniel Hurstak



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**UNITIL ENERGY SYSTEMS, INC.  
KENSINGTON DISTRIBUTION OPERATING CENTER ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-4-3**

| (1)      |   | (2)          |
|----------|---|--------------|
| LINE NO. | DESCRIPTION   | AMOUNT       |
| 1        | Kensington DOC Value as of 12/31/2020               |              |
| 2        | 389-General & Misc. Structure                       | \$ (9,679)   |
| 3        | 390-Structures                                      | (978,535)    |
| 4        | Total Kensington DOC Value as of 12/31/2020         | \$ (988,214) |
| 5        | Net Tax Value as of 12/31/2020                      | \$ 715,083   |
| 6        | Change in Accumulated Deferred Taxes <sup>(1)</sup> | (71,351)     |

**Notes**

(1) (Line 3 + Line 5) x Effective Tax Rate of 27.083%

**UNITIL ENERGY SYSTEMS, INC.  
EXETER DISTRIBUTION OPERATING CENTER ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-4-4**

| (1)         |   | (2)        |
|-------------|---|------------|
| LINE<br>NO. | DESCRIPTION                                   | AMOUNT     |
| 1           | Exeter DOC Additions 1/1/2021-2/28/2021       |            |
| 2           | 390-Structures                                | \$ 496,301 |
| 3           | 391.1-Office Furniture & Equipment            | 76,307     |
| 4           | 393-Stores Equip                              | 4,536      |
| 5           | Total Exeter DOC Additions 1/1/2021-2/28/2021 | \$ 577,144 |

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**UNITIL ENERGY SYSTEMS, INC.**  
**EXCESS ACCUMULATED DEFERRED INCOME TAXES ADJUSTMENT**  
**12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-4-5**

| (1)      |  | (2)    |
|----------|--|--------|
| LINE NO. | DESCRIPTION  | AMOUNT |
| 1        | Major Storm Cost Reserve Balance as of 12/31/2020            | \$ -   |
| 2        | Excess ADIT flow back for 2018-2020 <sup>(1)</sup>           | -      |
| 3        | Adjusted Major Storm Cost Reserve Balance as of 12/31/2020   | -      |
| 4        | Reduction to Excess Deferred Income Tax Liability            | -      |
| 5        | Increase to Accumulated Deferred Income Taxes <sup>(2)</sup> | -      |
| 6        | Net Decrease to Excess Deferred Income Tax Liability         | -      |

**Notes**

(1) Refer to Exhibit JAG-6

(2) - Line 4 x Effective Tax Rate of 27.083%

**Schedule RevReq-5**

**UNITIL ENERGY SYSTEMS, INC.  
WEIGHTED AVERAGE COST OF CAPITAL  
5 QUARTER AVERAGE ENDED DECEMBER 31, 2020 PRO FORMA**

|          | (1)                    | (2)    | (3)                 | (4)              | (5)     | (6)             | (7)                      | (8)                         |
|----------|------------------------|--------|---------------------|------------------|---------|-----------------|--------------------------|-----------------------------|
| LINE NO. | DESCRIPTION            | AMOUNT | PROFORMA ADJUSTMENT | PROFORMED AMOUNT | WEIGHT  | COST OF CAPITAL | WEIGHTED COST OF CAPITAL | REFERENCE                   |
| 1        | Common Stock Equity    |        |                     |                  | 52.00%  | 9.20%           | 4.78%                    | Schedule RevReq 5-1         |
| 2        | Preferred Stock Equity |        |                     |                  | 0.00%   | 6.00%           | 0.00%                    | Schedule RevReq 5-1 and 5-6 |
| 3        | Long Term Debt         |        |                     |                  | 48.00%  | 5.49%           | 2.64%                    | Schedule RevReq 5-1 and 5-4 |
| 4        | Short Term Debt        |        |                     |                  | 0.00%   | 1.68%           | 0.00%                    | Schedule RevReq 5-1 and 5-5 |
| 5        | Total                  | \$ -   | \$ -                | \$ -             | 100.00% |                 | 7.42%                    |                             |

**UNITIL ENERGY SYSTEMS, INC.**  
**CAPITAL STRUCTURE FOR RATEMAKING PURPOSES**  
**5-QUARTER AVERAGE ENDED DECEMBER 31, 2020 PRO FORMA**

Schedule RevReq-5-1

| LINE NO. | (1)<br>DESCRIPTION              | (2)<br>DECEMBER 31<br>2019 | (3)<br>MARCH 31<br>2020 | (4)<br>JUNE 30<br>2020 | (5)<br>SEPTEMBER 30<br>2020 | (6)<br>DECEMBER 31<br>2020 | (7)<br>5 QUARTER<br>AVERAGE | (8)<br>PROFORMA<br>ADJUSTMENT | (9)<br>PROFORMA<br>AMOUNT |
|----------|---------------------------------|----------------------------|-------------------------|------------------------|-----------------------------|----------------------------|-----------------------------|-------------------------------|---------------------------|
| 1        | Common Stock Equity             |                            |                         |                        |                             |                            |                             |                               |                           |
| 2        | Common Stock                    | \$ 2,442,426               | \$ 2,442,426            | \$ 2,442,426           | \$ 2,442,426                | \$ 2,442,426               | \$ 2,442,426                | \$ -                          | \$ 2,442,426              |
| 3        | Premium on Capital Stock        | 1,005,875                  | 1,005,875               | 1,005,875              | 1,005,875                   | 1,005,875                  | 1,005,875                   | -                             | 1,005,875                 |
| 4        | Misc. Paid In Capital           | 51,028,170                 | 51,028,170              | 56,028,170             | 56,028,170                  | 58,778,170                 | 54,578,170                  | -                             | 54,578,170                |
| 5        | Common Stock Expense            | (94,845)                   | (94,845)                | (94,845)               | (94,845)                    | (94,845)                   | (94,845)                    | -                             | (94,845)                  |
| 6        | Retained Earnings               | 42,949,034                 | 42,237,826              | 42,838,727             | 44,310,367                  | 44,220,302                 | 43,311,251                  | -                             | 43,311,251                |
| 7        | Total Common Stock Equity       | 97,330,660                 | 96,619,452              | 102,220,353            | 103,691,992                 | 106,351,928                | 101,242,877                 | -                             | 101,242,877               |
| 8        | Preferred Stock Equity          | 188,700                    | 188,700                 | 188,700                | 188,700                     | 188,700                    | 188,700                     | -                             | 188,700                   |
| 9        | Long-Term Debt                  | 87,500,000                 | 82,500,000              | 82,500,000             | 108,000,000                 | 106,500,000                | 93,400,000                  | (3,500,000)                   | 89,900,000                |
| 10       | Short-Term Debt <sup>(1)</sup>  | -                          | -                       | -                      | -                           | -                          | -                           | -                             | -                         |
| 11       | Total                           | <u>\$ 185,019,360</u>      | <u>\$ 179,308,152</u>   | <u>\$ 184,909,053</u>  | <u>\$ 211,880,692</u>       | <u>\$ 213,040,628</u>      | <u>\$ 194,831,577</u>       | <u>\$ (3,500,000)</u>         | <u>\$ 191,331,577</u>     |
| 12       | <u>Capital Structure Ratios</u> |                            |                         |                        |                             |                            |                             |                               |                           |
| 13       | Common Stock Equity             | 52.61%                     | 53.88%                  | 55.28%                 | 48.94%                      | 49.92%                     | 51.96%                      |                               | 52.91%                    |
| 14       | Preferred Stock Equity          | 0.10%                      | 0.11%                   | 0.10%                  | 0.09%                       | 0.09%                      | 0.10%                       |                               | 0.10%                     |
| 15       | Long-Term Debt                  | 47.29%                     | 46.01%                  | 44.62%                 | 50.97%                      | 49.99%                     | 47.94%                      |                               | 46.99%                    |
| 16       | Short-Term Debt <sup>(1)</sup>  | <u>0.00%</u>               | <u>0.00%</u>            | <u>0.00%</u>           | <u>0.00%</u>                | <u>0.00%</u>               | <u>0.00%</u>                |                               | <u>0.00%</u>              |
| 17       | Total                           | <u>100.00%</u>             | <u>100.00%</u>          | <u>100.00%</u>         | <u>100.00%</u>              | <u>100.00%</u>             | <u>100.00%</u>              |                               | <u>100.00%</u>            |

**Notes**

(1) For ratemaking purposes the Company has imputed zero short-term debt

**UNITIL ENERGY SYSTEMS, INC.  
HISTORICAL CAPITAL STRUCTURE  
DECEMBER 31, 201X**

**Schedule RevReq-5-2**

| <b>LINE<br/>NO.</b> | <b>(1)<br/>DESCRIPTION</b> | <b>(2)<br/>2015</b>   | <b>(3)<br/>2016</b>   | <b>(4)<br/>2017</b>   | <b>(5)<br/>2018</b>   | <b>(6)<br/>2019</b>   |
|---------------------|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 1                   | Common Stock Equity        | \$ 77,284,950         | \$ 79,155,139         | \$ 80,739,631         | \$ 83,926,900         | \$ 97,330,660         |
| 2                   | Preferred Stock Equity     | 189,800               | 189,300               | 189,300               | 189,300               | 188,700               |
| 3                   | Long-Term Debt             | <u>77,000,000</u>     | <u>74,000,000</u>     | <u>72,500,000</u>     | <u>96,000,000</u>     | <u>87,500,000</u>     |
| 4                   | Total                      | <u>\$ 154,474,750</u> | <u>\$ 153,344,439</u> | <u>\$ 153,428,931</u> | <u>\$ 180,116,200</u> | <u>\$ 185,019,360</u> |
| 5                   | Short-Term Debt (Year-End) | 8,774,322             | 16,772,688            | 21,386,504            | -                     | 13,065,032            |

**UNITIL ENERGY SYSTEMS, INC.  
HISTORICAL CAPITALIZATION RATIOS  
DECEMBER 31, 201X**

**Schedule RevReq-5-3**

| LINE<br>NO. | (1)<br>DESCRIPTION     | (2)<br>2015 | (3)<br>2016 | (4)<br>2017 | (5)<br>2018 | (6)<br>2019 |
|-------------|------------------------|-------------|-------------|-------------|-------------|-------------|
| 1           | Common Stock Equity    | 50.03%      | 51.62%      | 52.62%      | 46.60%      | 52.61%      |
| 2           | Preferred Stock Equity | 0.12%       | 0.12%       | 0.12%       | 0.11%       | 0.10%       |
| 3           | Long-Term Debt         | 49.85%      | 48.26%      | 47.25%      | 53.30%      | 47.29%      |
| 4           | Total                  | 100.00%     | 100.00%     | 100.00%     | 100.00%     | 100.00%     |

UNITIL ENERGY SYSTEMS, INC.  
WEIGHTED AVERAGE COST OF LONG-TERM DEBT  
DECEMBER 31, 2020 PRO FORMA

Schedule RevReq-5-4

| LINE NO. | (1)<br>ISSUE      | (2)<br>DATE ISSUED | (4)<br>TERM | (5)<br>FACE VALUE | (6)<br>OUTSTANDING AMOUNT | (7)<br>PROFORMA ADJUSTMENT | (8)<br>PROFORMED OUTSTANDING AMOUNT | (9)<br>ISSUANCE COSTS | (10)<br>NET PROCEEDS RATIO [(5)-(9)/(5)] | (11)<br>UNAMORTIZED ISSUANCE COSTS | (12)<br>NET PROCEEDS OUTSTANDING (8)-(11) | (13)<br>ANNUAL ISSUANCE COST | (14)<br>ANNUAL INTEREST COST Rate * (8) | (15)<br>TOTAL ANNUAL COST (13)+(14) | (16)<br>COST RATE BASED ON NET PROCEEDS (15)/[(8)-(11)] |
|----------|-------------------|--------------------|-------------|-------------------|---------------------------|----------------------------|-------------------------------------|-----------------------|--|------------------------------------|---|------------------------------|---|-------------------------------------|---|
| 1        | 8.49% Series I    | 10/14/1994         | 30 Yrs      | \$ 6,000,000      | \$ 1,200,000              | \$ (600,000)               | \$ 600,000                          | \$ 141,750            | 97.64%                                   | \$ 18,034                          | \$ 581,966                                | \$ 4,756                     | \$ 50,940                               | \$ 55,696                           | 9.57%   |
| 2        | 6.96% Series J    | 9/1/1998           | 30 Yrs      | 10,000,000        | 8,000,000                 | (1,000,000)                | 7,000,000                           | 343,727               | 96.56%                                   | 88,011                             | 6,911,989                                 | 11,479                       | 487,200                                 | 498,679                             | 7.21%   |
| 3        | 8.00% Series K    | 5/1/2001           | 30 Yrs      | 7,500,000         | 7,500,000                 | -                          | 7,500,000                           | 236,989               | 96.84%                                   | 50,381                             | 7,449,619                                 | 4,876                        | 600,000                                 | 604,876                             | 8.12%   |
| 4        | 8.49% Series L    | 10/14/1994         | 30 Yrs      | 9,000,000         | 1,800,000                 | (900,000)                  | 900,000                             | 193,809               | 97.85%                                   | 24,599                             | 875,401                                   | 6,488                        | 76,410                                  | 82,898                              | 9.47%   |
| 5        | 6.96% Series M    | 9/1/1998           | 30 Yrs      | 10,000,000        | 8,000,000                 | (1,000,000)                | 7,000,000                           | 230,507               | 97.69%                                   | 59,076                             | 6,940,924                                 | 7,706                        | 487,200                                 | 494,906                             | 7.13%   |
| 6        | 8.00% Series N    | 5/1/2001           | 30 Yrs      | 7,500,000         | 7,500,000                 | -                          | 7,500,000                           | 111,917               | 98.51%                                   | 40,280                             | 7,459,720                                 | 3,898                        | 600,000                                 | 603,898                             | 8.10%   |
| 7        | 6.32% Series O    | 9/26/2006          | 30 Yrs      | 15,000,000        | 15,000,000                | -                          | 15,000,000                          | 280,242               | 98.13%                                   | 146,737                            | 14,853,263                                | 9,341                        | 948,000                                 | 957,341                             | 6.45%   |
| 8        | 4.18% Series Q    | 11/30/2018         | 30 Yrs      | 30,000,000        | 30,000,000                | -                          | 30,000,000                          | 535,964               | 98.21%                                   | 498,784                            | 29,501,216                                | 17,865                       | 1,254,000                               | 1,271,865                           | 4.31%   |
| 9        | 3.58% Series R    | 9/15/2020          | 20 Yrs      | 27,500,000        | 27,500,000                | -                          | 27,500,000                          | 173,526               | 99.37%                                   | 170,634                            | 27,329,366                                | 8,676                        | 984,500                                 | 993,176                             | 3.63%   |
| 10       | 12th Supplemental | 12/1/2002          | 24 Yrs      |                   |                           |                            |                                     | 464,633               |  | 158,265                            | (158,265)                                 | 21,582                       |   | 21,582                              |   |
| 11       | Total             |                    |             | \$ 122,500,000    | \$ 106,500,000            | \$ (3,500,000)             | \$ 103,000,000                      | \$ 2,713,064          |  | \$ 1,254,801                       | \$ 101,745,199                            |                              |   | \$ 5,584,917                        | 5.49%   |



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**UNITIL ENERGY SYSTEMS, INC.  
COST OF SHORT-TERM DEBT  
12 MONTHS ENDED DECEMBER 31, 2020**

**Schedule RevReq-5-5**

| <b>LINE<br/>NO.</b> | <b>(1)<br/>MONTH</b> | <b>(2)<br/>MONTH-END<br/>AMOUNT<br/>OUTSTANDING</b> | <b>(3)<br/>AVERAGE<br/>DAILY<br/>BORROWINGS</b> | <b>(4)<br/>MONTHLY<br/>SHORT-TERM<br/>INTEREST</b> | <b>(5)<br/>INTEREST<br/>RATE<sup>(1)</sup></b> |
|---------------------|----------------------|---|---|--|--|
| 1                   | January 2020         | 15,981,465  | 13,423,371                                      | \$ 32,462  | 2.86%  |
| 2                   | February 2020        | 18,329,433  | 15,403,679                                      | 34,383   | 2.82%  |
| 3                   | March 2020           | 25,006,584  | 22,479,815                                      | 40,533   | 2.13%  |
| 4                   | April 2020           | 26,439,328  | 24,786,356                                      | 38,939   | 1.92%  |
| 5                   | May 2020             | 26,575,577  | 25,292,157                                      | 29,279   | 1.37%  |
| 6                   | June 2020            | 23,423,291  | 23,096,051                                      | 25,174   | 1.33%  |
| 7                   | July 2020            | 26,686,489  | 25,491,071                                      | 28,529   | 1.32%  |
| 8                   | August 2020          | 29,757,846  | 29,264,455                                      | 32,399   | 1.31%  |
| 9                   | September 2020       | 4,767,278   | 17,205,102                                      | 18,331   | 1.30%  |
| 10                  | October 2020         | 8,896,119   | 7,217,071                                       | 7,906  | 1.29%  |
| 11                  | November 2020        | 6,996,466   | 6,214,346                                       | 6,564  | 1.29%  |
| 12                  | December 2020        | 8,176,368   | <u>6,924,815</u>                                | 7,590  | <u>1.29%</u>                                   |
| 13                  | Average for the Year |   | 18,066,524                                      |  | 1.68%  |

**Notes**

(1) The Interest Rate is calculated as follows: [Column (4) / # of days in month \* 366] / Column (3).

UNITIL ENERGY SYSTEMS, INC.  
WEIGHTED AVERAGE COST OF PREFERRED STOCK  
DECEMBER 31, 2020

Schedule RevReq-5-6

| LINE<br>NO. | (1)<br>SERIES | (2)<br>DATE<br>ISSUED | (3)<br>FACE<br>VALUE | (4)<br>ISSUANCE<br>COSTS | (5)<br>NET<br>PROCEEDS<br>RATIO<br>[(3)-(4)/(3)] | (6)<br>OUTSTANDING<br>AMOUNT | (7)<br>UNAMORTIZED<br>ISSUANCE<br>COSTS | (8)<br>NET<br>PROCEEDS<br>OUTSTANDING<br>(6)-(7) | (9)<br>ANNUAL<br>ISSUANCE<br>COST | (10)<br>ANNUAL<br>DIVIDEND<br>EXPENSE<br>Rate * (6) | (11)<br>TOTAL<br>ANNUAL<br>COST<br>(11)+(12) | (12)<br>COST RATE<br>BASED ON<br>NET PROCEEDS<br>(11)/[(6)-(7)] |
|-------------|---------------|-----------------------|----------------------|--------------------------|--|------------------------------|---|--|-----------------------------------|---|--|---|
| 1           | 6.00%         | 1905-1926             | \$ 188,700           | N/A                      | 100.00%  | \$ 188,700                   | N/A                                     | \$ 188,700                                       | \$ -                              | \$ 11,322   | \$ 11,322                                    | 6.00%   |
| 2           | Total         |                       | \$ 188,700           | \$ -                     |  | \$ 188,700                   | \$ -                                    | \$ 188,700                                       | \$ -                              | \$ 11,322   | \$ 11,322                                    | 6.00%   |

**UNITIL ENERGY SYSTEMS, INC.  
COST OF COMMON EQUITY CAPITAL  
12 MONTHS ENDED DECEMBER 31, 2020**

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**Schedule RevReq-5-7**

**THE INFORMATION CONCERNING THE COST OF COMMON EQUITY CAPITAL IS PROVIDED  
IN THE TESTIMONY AND EXHIBITS OF MS. JENNIFER NELSON**

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**UNITIL ENERGY SYSTEMS, INC.**  
**DOCKET DE 21-030**  
**REVENUE REQUIREMENT WORKPAPERS**

000092

| UNITIL ENERGY SYSTEMS                  |    | ELECTRIC FLOWTHRU INCOME STATEMENTS BY MECHANISM |       |              |                      |                  |                             |                         |               |           |      |                   |          | Workpaper - Flowthrough Detail       |                   |               |                          |          |    |          |    |         |    |         |    |            |    |            |    |             |    |             |
|--|----|--|-------|--------------|----------------------|------------------|-----------------------------|-------------------------|---------------|-----------|------|-------------------|----------|--------------------------------------|-------------------|---------------|--------------------------|----------|----|----------|----|---------|----|---------|----|------------|----|------------|----|-------------|----|-------------|
| FT Income Statement - Act by Mechanism |    | ACTUAL DATA                                      |       |              |                      |                  |                             |                         |               |           |      |                   |          | For Periods Ending December 31, 2020 |                   |               |                          |          |    |          |    |         |    |         |    |            |    |            |    |             |    |             |
| R_UES_4_B_FTxM                         |    | EE<br>ODR  | LIEAP | Co-Gen<br>QF | External<br>Delivery | Stranded<br>Cost | Default<br>Service - Non G1 | Default<br>Service - G1 | RPS<br>Non G1 | RPS<br>G1 | RGGI | Storm<br>Recovery | EE<br>BB | Lost<br>Base Rev                     | Total<br>Flowthru | Total<br>Base | Total<br>Base & Flowthru |          |    |          |    |         |    |         |    |            |    |            |    |             |    |             |
| OPERATING REVENUES                     |    |  |       |              |                      |                  |                             |                         |               |           |      |                   |          |                                      |                   |               |                          |          |    |          |    |         |    |         |    |            |    |            |    |             |    |             |
| Electric Service Revenue:              |    |  |       |              |                      |                  |                             |                         |               |           |      |                   |          |                                      |                   |               |                          |          |    |          |    |         |    |         |    |            |    |            |    |             |    |             |
| Residential (440)                      | \$ | 2,690,815  | \$    | (283,407)    | \$                   | -                | \$                          | 15,005,975              | \$            | (86,685)  | \$   | 36,633,258        | \$       | -                                    | \$                | 3,310,436     | \$                       | -        | \$ | 434,307  | \$ | -       | \$ | 377,337 | \$ | 58,082,035 | \$ | 31,580,284 | \$ | 89,662,319  |    |             |
| Regular General (4421)                 |    | 1,651,704  |       | 475,964      |                      | -                |                             | 9,243,182               |               | (49,753)  |      | 11,028,353        |          | -                                    |                   | 1,145,666     |                          | -        |    | 266,529  |    | -       |    | 231,601 |    | 23,993,246 |    | 16,910,027 |    | 40,903,272  |    |             |
| Large General (4422)                   |    | 1,667,409  |       | 479,651      |                      | -                |                             | 9,356,659               |               | (54,721)  |      | -                 |          | 2,875,933                            |                   | -             |                          | 344,074  |    | -        |    | 268,605 |    | -       |    | 233,787    |    | 15,171,397 |    | 7,736,414   |    | 22,907,810  |
| Public Street Light (444)              |    | 39,793   |       | 11,272       |                      | -                |                             | 222,330                 |               | (1,303)   |      | 284,961           |          | -                                    |                   | 29,452        |                          | -        |    | 6,542    |    | -       |    | 5,754   |    | 598,803    |    | 1,823,495  |    | 2,422,298   |    |             |
| Sales to Public Auth (445)             |    | 130  |       | 37           |                      | -                |                             | 734                     |               | (17)      |      | 262               |          | -                                    |                   | 27            |                          | -        |    | 21       |    | -       |    | 18      |    | 1,212      |    | 6,333      |    | 7,545       |    |             |
| Sales for Resale (447)                 |    | -  |       | -            |                      | 1,521,144        |                             | -                       |               | -         |      | -                 |          | -                                    |                   | -             |                          | -        |    | -        |    | -       |    | -       |    | 1,521,144  |    | -          |    | 1,521,144   |    |             |
| Other Sales (449)                      |    | 533,356  |       | (468,878)    |                      | (24,268)         |                             | 1,430,204               |               | (151,553) |      | (2,122,134)       |          | 147,482                              |                   | (146,890)     |                          | (10,482) |    | (39,104) |    | -       |    | (2,285) |    | (24,068)   |    | (878,620)  |    | 280,812     |    | (597,808)   |
| Total Electric Service Revenue         | \$ | 6,583,206  | \$    | 214,640      | \$                   | 1,496,876        | \$                          | 35,259,083              | \$            | (344,033) | \$   | 45,824,701        | \$       | 3,023,415                            | \$                | 4,338,691     | \$                       | 333,592  | \$ | (39,104) | \$ | 976,004 | \$ | (2,285) | \$ | 824,430    | \$ | 98,489,216 | \$ | 58,337,364  | \$ | 156,826,580 |
| Other Operating Revenues:              |    |  |       |              |                      |                  |                             |                         |               |           |      |                   |          |                                      |                   |               |                          |          |    |          |    |         |    |         |    |            |    |            |    |             |    |             |
| Late Payment Charges (450)             |    | -  |       | -            |                      | -                |                             | -                       |               | -         |      | -                 |          | -                                    |                   | -             |                          | -        |    | -        |    | -       |    | -       |    | -          |    | 94,600     |    | 94,600      |    |             |
| Misc. Service Revenues (451)           |    | -  |       | -            |                      | -                |                             | -                       |               | -         |      | -                 |          | -                                    |                   | -             |                          | -        |    | -        |    | -       |    | -       |    | -          |    | 194,996    |    | 194,996     |    |             |
| Rent-elect. Property (454)             |    | -  |       | -            |                      | -                |                             | -                       |               | -         |      | -                 |          | -                                    |                   | -             |                          | -        |    | -        |    | -       |    | -       |    | -          |    | 585,200    |    | 585,200     |    |             |
| Other Electric Rev (456)               |    | 947,170  |       | -            |                      | -                |                             | -                       |               | -         |      | -                 |          | 128,893                              |                   | -             |                          | 2,285    |    | -        |    | -       |    | -       |    | 1,078,347  |    | 143,733    |    | 1,222,080   |    |             |
| Total Other Operating Revenues         | \$ | 947,170  | \$    | -            | \$                   | -                | \$                          | -                       | \$            | -         | \$   | -                 | \$       | -                                    | \$                | 128,893       | \$                       | -        | \$ | 2,285    | \$ | -       | \$ | -       | \$ | 1,078,347  | \$ | 1,018,528  | \$ | 2,096,875   |    |             |
| TOTAL OPERATING REVENUES               | \$ | 7,530,376  | \$    | 214,640      | \$                   | 1,496,876        | \$                          | 35,259,083              | \$            | (344,033) | \$   | 45,824,701        | \$       | 3,023,415                            | \$                | 4,338,691     | \$                       | 333,592  | \$ | 89,789   | \$ | 976,004 | \$ | -       | \$ | 824,430    | \$ | 99,567,563 | \$ | 59,355,892  | \$ | 158,923,455 |
| OPERATING EXPENSES                     |    |  |       |              |                      |                  |                             |                         |               |           |      |                   |          |                                      |                   |               |                          |          |    |          |    |         |    |         |    |            |    |            |    |             |    |             |
| Operation & Maint. Expenses:           |    |  |       |              |                      |                  |                             |                         |               |           |      |                   |          |                                      |                   |               |                          |          |    |          |    |         |    |         |    |            |    |            |    |             |    |             |
| Purchased Power (555-557)              |    | -  |       | -            |                      | 1,496,876        |                             | (1,500,014)             |               | (344,033) |      | 45,346,245        |          | 2,969,642                            |                   | 4,427,065     |                          | 340,488  |    | -        |    | -       |    | -       |    | -          |    | 52,736,269 |    | 284,252     |    | 53,020,521  |
| Transmission (560-579)                 |    | -  |       | -            |                      | -                |                             | 35,400,175              |               | -         |      | -                 |          | -                                    |                   | -             |                          | -        |    | -        |    | -       |    | -       |    | -          |    | 35,400,175 |    | 68,559      |    | 35,468,734  |
| Distribution (580-599)                 |    | -  |       | -            |                      | -                |                             | -                       |               | -         |      | -                 |          | -                                    |                   | -             |                          | -        |    | -        |    | -       |    | -       |    | -          |    | -          |    | 9,476,199   |    | 9,476,199   |
| Cust. Accounting (901-905)             |    | -  |       | -            |                      | -                |                             | -                       |               | -         |      | 319,643           |          | 2,029                                |                   | -             |                          | -        |    | -        |    | -       |    | -       |    | -          |    | 321,671    |    | 3,965,244   |    | 4,286,916   |
| Cust. Service (907-910)                |    | 7,208,391  |       | -            |                      | -                |                             | -                       |               | -         |      | -                 |          | -                                    |                   | -             |                          | 89,789   |    | -        |    | -       |    | -       |    | -          |    | 7,298,180  |    | 28,775      |    | 7,326,955   |
| Admin. & General (920-935)             |    | -  |       | 214,640      |                      | -                |                             | 510,513                 |               | -         |      | 44,888            |          | 55,333                               |                   | -             |                          | -        |    | -        |    | -       |    | -       |    | -          |    | 825,374    |    | 8,925,457   |    | 9,750,830   |
| Total O & M Expenses                   | \$ | 7,208,391  | \$    | 214,640      | \$                   | 1,496,876        | \$                          | 34,410,673              | \$            | (344,033) | \$   | 45,710,776        | \$       | 3,027,003                            | \$                | 4,427,065     | \$                       | 340,488  | \$ | 89,789   | \$ | -       | \$ | -       | \$ | -          | \$ | 96,581,669 | \$ | 22,748,486  | \$ | 119,330,155 |
| Other Operating Expenses:              |    |  |       |              |                      |                  |                             |                         |               |           |      |                   |          |                                      |                   |               |                          |          |    |          |    |         |    |         |    |            |    |            |    |             |    |             |
| Deprtn. (403)                          |    | -  |       | -            |                      | -                |                             | -                       |               | -         |      | -                 |          | -                                    |                   | -             |                          | -        |    | -        |    | -       |    | -       |    | -          |    | -          |    | 12,680,791  |    | 12,680,791  |
| Amort. (404-407)                       |    | -  |       | -            |                      | -                |                             | 83,266                  |               | -         |      | -                 |          | -                                    |                   | -             |                          | -        |    | 976,004  |    | -       |    | -       |    | -          |    | 1,059,270  |    | 2,203,158   |    | 3,262,428   |
| Taxes-Other Than Inc. (408)            |    | -  |       | -            |                      | -                |                             | -                       |               | -         |      | -                 |          | -                                    |                   | -             |                          | -        |    | -        |    | -       |    | -       |    | -          |    | -          |    | 7,166,678   |    | 7,166,678   |
| Income Taxes-Federal (409)             |    | -  |       | -            |                      | -                |                             | -                       |               | -         |      | -                 |          | -                                    |                   | -             |                          | -        |    | -        |    | -       |    | -       |    | -          |    | -          |    | (1,180,388) |    | (1,180,388) |
| State Income Tax (409)                 |    | -  |       | -            |                      | -                |                             | -                       |               | -         |      | -                 |          | -                                    |                   | -             |                          | -        |    | -        |    | -       |    | -       |    | -          |    | -          |    | (1,096,468) |    | (1,096,468) |
| Def. Income Taxes (410,411)            |    | -  |       | -            |                      | -                |                             | -                       |               | -         |      | -                 |          | -                                    |                   | -             |                          | -        |    | -        |    | -       |    | -       |    | -          |    | -          |    | 5,203,294   |    | 5,203,294   |
| Total Other Operating Expenses         | \$ | -  | \$    | -            | \$                   | -                | \$                          | 83,266                  | \$            | -         | \$   | -                 | \$       | -                                    | \$                | -             | \$                       | -        | \$ | 976,004  | \$ | -       | \$ | -       | \$ | -          | \$ | 1,059,270  | \$ | 24,977,064  | \$ | 26,036,335  |
| TOTAL OPERATING EXPENSES               | \$ | 7,208,391  | \$    | 214,640      | \$                   | 1,496,876        | \$                          | 34,493,939              | \$            | (344,033) | \$   | 45,710,776        | \$       | 3,027,003                            | \$                | 4,427,065     | \$                       | 340,488  | \$ | 89,789   | \$ | 976,004 | \$ | -       | \$ | -          | \$ | 97,640,939 | \$ | 47,725,551  | \$ | 145,366,489 |
| NET UTILITY OPERATING INCOME           | \$ | 321,985  | \$    | -            | \$                   | -                | \$                          | 765,144                 | \$            | -         | \$   | 113,925           | \$       | (3,589)                              | \$                | (88,374)      | \$                       | (6,896)  | \$ | -        | \$ | -       | \$ | -       | \$ | 824,430    | \$ | 1,926,625  | \$ | 11,630,341  | \$ | 13,556,966  |
| OTHER INCOME & DEDUCTIONS              |    |  |       |              |                      |                  |                             |                         |               |           |      |                   |          |                                      |                   |               |                          |          |    |          |    |         |    |         |    |            |    |            |    |             |    |             |
| Other Income:                          |    |  |       |              |                      |                  |                             |                         |               |           |      |                   |          |                                      |                   |               |                          |          |    |          |    |         |    |         |    |            |    |            |    |             |    |             |
| Other (419, 421)                       |    | -  |       | -            |                      | (522,056)        |                             | -                       |               | (113,925) |      | 3,589             |          | 88,374                               |                   | 6,896         |                          | -        |    | -        |    | -       |    | -       |    | -          |    | (537,123)  |    | 907,764     |    | 370,641     |
| Other Income Deduc. (425, 426)         |    | -  |       | -            |                      | -                |                             | -                       |               | -         |      | -                 |          | -                                    |                   | -             |                          | -        |    | -        |    | -       |    | -       |    | -          |    | -          |    | 272,574     |    | 272,574     |
| Income Tax, Other Inc & Ded            |    | -  |       | -            |                      | -                |                             | -                       |               | -         |      | -                 |          | -                                    |                   | -             |                          | -        |    | -        |    | -       |    | -       |    | -          |    | -          |    | 26,560      |    | 26,560      |
| Net Other Income & Deductions          | \$ | -  | \$    | -            | \$                   | -                | \$                          | (522,056)               | \$            | -         | \$   | (113,925)         | \$       | 3,589                                | \$                | 88,374        | \$                       | 6,896    | \$ | -        | \$ | -       | \$ | -       | \$ | -          | \$ | (537,123)  | \$ | 608,630     | \$ | 71,508      |
| GROSS INCOME                           | \$ | 321,985  | \$    | -            | \$                   | -                | \$                          | 243,087                 | \$            | -         | \$   | -                 | \$       | -                                    | \$                | -             | \$                       | -        | \$ | -        | \$ | -       | \$ | -       | \$ | 824,430    | \$ | 1,389,502  | \$ | 12,238,971  | \$ | 13,628,474  |
| Interest Charges (427 - 432)           |    | -  |       | -            |                      | -                |                             | -                       |               | -         |      | -                 |          | -                                    |                   | -             |                          | -        |    | -        |    | -       |    | -       |    | -          |    | -          |    | 5,495,092   |    | 5,495,092   |
| NET INCOME                             | \$ | 321,985  | \$    | -            | \$                   | -                | \$                          | 243,087                 | \$            | -         | \$   | -                 | \$       | -                                    | \$                | -             | \$                       | -        | \$ | -        | \$ | -       | \$ | -       | \$ | 824,430    | \$ | 1,389,502  | \$ | 6,743,880   | \$ | 8,133,382   |
| Less: Pref. Dividend Req.              |    | -  |       | -            |                      | -                |                             | -                       |               | -         |      | -                 |          | -                                    |                   | -             |                          | -        |    | -        |    | -       |    | -       |    | -          |    | -          |    | 11,322      |    | 11,322      |
| EARN. AVAIL. FOR COMMON STOCK          | \$ | 321,985  | \$    | -            | \$                   | -                | \$                          | 243,087                 | \$            | -         | \$   | -                 | \$       | -                                    | \$                | -             | \$                       | -        | \$ | -        | \$ | -       | \$ | -       | \$ | 824,430    | \$ | 1,389,502  | \$ | 6,732,558   | \$ | 8,122,060   |

**Workpaper 1.1**

**UNITIL ENERGY SYSTEMS, INC.  
LATE PAYMENT REVENUE ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

| <b>LINE<br/>NO.</b> | <b>(1)</b>   |  | <b>(2)</b>   |                |
|---------------------|--|--|--------------|----------------|
|                     | <b>DESCRIPTION</b>                                   |  | <b>TOTAL</b> |                |
| <b>1</b>            | <b>Normalized Late Payment Revenue<sup>(1)</sup></b> |  | <b>\$</b>    | <b>275,537</b> |
| <b>2</b>            | <b>Test Year Late Payment Revenue</b>                |  |              | <b>94,600</b>  |
| <b>3</b>            | <b>Late Payment Revenue Adjustment</b>               |  | <b>\$</b>    | <b>180,938</b> |

**Notes**

**(1) Normalized Late Payment Revenue based on 2019 calendar year activity**

UNITIL ENERGY SYSTEMS, INC.  
UNION PAYROLL ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 2.1

| LINE<br>NO. | (1)  | (2)              |
|-------------|--|------------------|
|             | DESCRIPTION                                | TOTAL            |
| 1           | Payroll - Five Months Ended May 31, 2020   | \$ 1,917,269     |
| 2           | 2020 Salary & Wage Increase <sup>(1)</sup> | 3.00%            |
| 3           | Union Payroll Annualization                | <u>\$ 57,518</u> |

**Notes**  
(1) Average Union increase of 3% effective June 1, 2020

**Workpaper 2.2**

**UNITIL ENERGY SYSTEMS, INC.  
UNION AND NONUNION PAYROLL/COMPENSATION <sup>(1)</sup>  
12 MONTHS ENDED DECEMBER 31, 2020**

| <b>LINE<br/>NO.</b> | <b>(1)</b>                                   |  | <b>(2)</b>                        |
|---------------------|--|--|-----------------------------------|
|                     | <b>DESCRIPTION</b>                           |  | <b>TOTAL</b>                      |
| <b>1</b>            | <b>Union Weekly Payroll</b>                  |  | <b>\$ 4,793,090</b>               |
| <b>2</b>            | <b>Total Nonunion Payroll<sup>(2)</sup></b>  |  | <b><u>1,405,138</u></b>           |
| <b>3</b>            | <b>Total Payroll <sup>(3)</sup></b>          |  | <b><u>6,198,228</u></b>           |
| <b>4</b>            | <b>Payroll Capitalization <sup>(3)</sup></b> |  | <b><u>(3,972,999)</u></b>         |
| <b>5</b>            | <b>Test Year O&amp;M Payroll</b>             |  | <b><u><u>\$ 2,225,229</u></u></b> |

**Notes**  
**(1) Payroll Allocation to Union and Non-Union based on ADP 2020 Year End Payroll Registers**  
**(2) Includes Incentive Compensation at Target of \$104,079**  
**(3) Refer to Workpaper 2.3**



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UNITIL ENERGY SYSTEMS, INC.  
PAYROLL SUMMARY  
FOR COMPUTATION OF PAYROLL BENEFIT RELATED OVERHEADS

Workpaper 2.3

| (1)      |  | (2)                                 |
|----------|--|-------------------------------------|
| LINE NO. | DESCRIPTION                                      | 2020<br>INCENTIVE<br>COMP AT TARGET |
| 1        | O&M PAYROLL:                                     |                                     |
| 2        | OPERATIONS                                       | 929,656                             |
| 3        | MAINTENANCE                                      | 883,050                             |
| 4        | TOTAL O&M PAYROLL                                | 1,812,706                           |
| 5        | CONSTRUCTION PAYROLL:                            |                                     |
| 6        | DIRECT   | 1,735,013                           |
| 7        | INDIRECT   | 1,355,228                           |
| 8        | TOTAL CONSTRUCTION PAYROLL                       | 3,090,241                           |
| 9        | OTHER PAYROLL:                                   |                                     |
| 10       | CLEARING ACCOUNTS                                | 182,391                             |
| 11       | UNPRODUCTIVE TIME                                | 761,241                             |
| 12       | MOBILE DATA SYSTEMS (MDS)                        | 247,571                             |
| 13       | INCENTIVE COMPENSATION at TARGET                 | 104,079                             |
| 14       | TEMPORARY SERVICES                               | 12,750                              |
| 15       | OTHER <sup>(1)</sup>                             | 23,411                              |
| 16       | TOTAL OTHER PAYROLL                              | 1,331,442                           |
| 17       | TOTAL PAYROLL                                    | 6,234,389                           |
| 18       | O&M PAYROLL:                                     |                                     |
| 19       | OPERATIONS                                       | 929,656                             |
| 20       | MAINTENANCE                                      | 883,050                             |
| 21       | ALLOCATED CLEARING                               | 52,528                              |
| 22       | ALLOCATED UNPRODUCTIVE                           | 114,186                             |
| 23       | ALLOCATED MDS                                    | 231,237                             |
| 24       | ALLOCATED INCENTIVE COMPENSATION                 | 14,571                              |
| 25       | TOTAL O&M PAYROLL                                | 2,225,229                           |
| 26       | CONSTRUCTION PAYROLL:                            |                                     |
| 27       | DIRECT   | 1,735,013                           |
| 28       | INDIRECT   | 1,355,228                           |
| 29       | ALLOCATED CLEARING                               | 129,862                             |
| 30       | ALLOCATED UNPRODUCTIVE                           | 647,055                             |
| 31       | ALLOCATED MDS                                    | 16,334                              |
| 32       | ALLOCATED INCENTIVE COMPENSATION                 | 89,508                              |
| 33       | TOTAL CONSTRUCTION PAYROLL                       | 3,972,999                           |
| 34       | TOTAL PAYROLL, NET OF OTHER PAYROLL              | 6,198,228                           |
| 35       | TOTAL OTHER PAYROLL:                             |                                     |
| 36       | BELOW THE LINE PAYROLL <sup>(2)</sup>            | 12,750                              |
| 37       | OTHER <sup>(1)</sup>                             | 23,411                              |
| 38       | TOTAL OTHER PAYROLL                              | 36,161                              |
| 39       | TOTAL PAYROLL, WITH INCENTIVE COMP ADJ TO TARGET | 6,234,389                           |

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**UNITIL ENERGY SYSTEMS, INC.  
PAYROLL - INCENTIVE COMPENSATION ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 2.4**

| LINE<br>NO. | (1)<br>Description  | (2)<br>Amount  |
|-------------|---|----------------|
| 1           | <u>Unitil Energy Services, Inc. Payroll:</u>                                |                |
| 2           | Adjustment to reflect Incentive Compensation at Target                      |                |
| 3           | Test Year Accrued Incentive Compensation                                    | \$ 104,079     |
| 4           | Incentive Compensation at Target  | 104,079        |
| 5           | Test Year Accounting Adjustment to reflect Incentive Compensation at Target | -              |
| 6           | Capitalized Incentive Compensation at                                       | 82.00% -       |
| 7           | Test Year Incentive Comp Accounting Adjustment to O&M                       | -              |
| 8           | <u>USC Payroll, allocated to Unitil Energy Systems, Inc.:</u>               |                |
| 9           | Adjustment to reflect Incentive Compensation at Target                      |                |
| 10          | Test Year Accrued Incentive Compensation at USC                             | 3,412,143      |
| 11          | Test Year Accrued Incentive Compensation Percentage Billed to UES In 2020   | 27.50% 938,339 |
| 12          | Incentive Compensation at Target  | 938,339        |
| 13          | Test Year Accounting Adjustment to reflect Incentive Compensation at Target | -              |
| 14          | Capitalized Incentive Compensation at                                       | 28.45% -       |
| 15          | Test Year Incentive Comp Accounting Adjustment to O&M                       | -              |

Workpaper 3.1

UNITIL ENERGY SYSTEMS, INC.  
MEDICAL AND DENTAL INSURANCE  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

| Line No. | Coverage   | Employee Census <sup>(1)</sup> |     |            |          | 2021 Rates <sup>(2)</sup> |             |            |          | - Cost -    |           |            |          |          |            |
|----------|--|--------------------------------|-----|------------|----------|---------------------------|-------------|------------|----------|-------------|-----------|------------|----------|----------|------------|
|          |  | - Medical -                    |     | - Dental - |          | - Medical -               |             | - Dental - |          | - Medical - |           | - Dental - |          |          |            |
|          |  | CDHP                           | PPO | Plus       | Standard | CDHP                      | PPO         | Plus       | Standard | CDHP        | PPO       | Plus       | Standard | Total    |            |
| 1        | Individual   | 6                              | 2   | 6          | 12       | \$ 792.45                 | \$ 1,033.07 | \$ 46.56   | \$ 45.21 | \$ 4,755    | \$ 2,066  | \$ 279     | \$ 543   | \$ 7,643 |            |
| 2        | Two Person   | 10                             | 12  | 7          | 18       | 1,362.76                  | 1,859.73    | 83.34      | 80.82    | 13,628      | 22,317    | 583        | 1,455    | 37,983   |            |
| 3        | Family   | 8                              | 12  | 5          | 23       | 1,849.91                  | 2,564.50    | 147.21     | 141.43   | 14,799      | 30,774    | 736        | 3,253    | 49,562   |            |
| 4        | Total  | 24                             | 26  | 18         | 53       |                           |             |            |          | 33,182      | 55,157    | 1,599      | 5,250    | 95,187   |            |
| 5        | 2021 Annual Cost Based on Employee Enrollments at December 31, 2020          |                                |     |            |          |                           |             |            |          |             | 398,179   | 661,883    | 19,185   | 63,002   | 1,142,249  |
| 6        | Employee Contribution <sup>(3)</sup>   |                                |     |            |          |                           |             |            |          |             | (79,636)  | (132,377)  | (3,837)  | (12,600) | (228,450)  |
| 7        | Net Cost   |                                |     |            |          |                           |             |            |          |             | 318,543   | 529,506    | 15,348   | 50,402   | 913,799    |
| 8        | Plus: Company Contribution to HSA  |                                |     |            |          |                           |             |            |          |             | 21,000    | -          | -        | -        | 21,000     |
| 9        | Payments to Employees to Opt out   |                                |     |            |          |                           |             |            |          |             | 9,920     | 12,830     | -        | -        | 22,750     |
| 10       | Total HSA and Opt out Payments   |                                |     |            |          |                           |             |            |          |             | 30,920    | 12,830     | -        | -        | 43,750     |
| 11       | Proformed 2021 Medical Cost  |                                |     |            |          |                           |             |            |          |             | 349,463   | 542,336    | 15,348   | 50,402   | 957,549    |
| 12       | Projected Increase in Premium Rates Effective January 1, 2022 <sup>(4)</sup> |                                |     |            |          |                           |             |            |          |             | 29,562    | 48,810     | 614      | 2,016    | 81,002     |
| 13       | Proformed 2021 and 2022 Medical and Dental Cost                              |                                |     |            |          |                           |             |            |          |             | 379,025   | 591,147    | 15,962   | 52,418   | 1,038,551  |
| 14       | Amount Chargeable to Capital <sup>(5)</sup>                                  |                                |     |            |          |                           |             |            |          |             | (296,639) | (468,326)  | (12,706) | (41,724) | (819,396)  |
| 15       | Total Pro-formed Medical and Dental Insurance O&M Expense                    |                                |     |            |          |                           |             |            |          |             |           |            |          |          | 219,155    |
| 16       | Less Test Year O&M Expense <sup>(6)</sup>                                    |                                |     |            |          |                           |             |            |          |             |           |            |          |          | 95,921     |
| 17       | Total O&M Medical & Dental Insurance Adjustment                              |                                |     |            |          |                           |             |            |          |             |           |            |          |          | \$ 123,234 |

Notes

(1) Employee Benefit Census as of December 31, 2020

(2) Anthem and Northeast Delta Dental monthly insurance rates, effective January 1, 2021

(3) Employee Contributions: 20%

(4) Estimated increase effective January 1, 2022

Medical Increase 9.00%

Dental Increase 4.00%

(5) Capitalization Rate: 63.68%

(6) Refer to Workpaper 3.2

Workpaper 3.1 Revised

UNITIL ENERGY SYSTEMS, INC.  
MEDICAL AND DENTAL INSURANCE  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

| Line No. | Coverage   | Employee Census <sup>(1)</sup> |     |            |          | 2021 Rates <sup>(2)</sup> |             |            |          | - Cost -    |           |            |          |          |            |
|----------|--|--------------------------------|-----|------------|----------|---------------------------|-------------|------------|----------|-------------|-----------|------------|----------|----------|------------|
|          |  | - Medical -                    |     | - Dental - |          | - Medical -               |             | - Dental - |          | - Medical - |           | - Dental - |          |          |            |
|          |  | CDHP                           | PPO | Plus       | Standard | CDHP                      | PPO         | Plus       | Standard | CDHP        | PPO       | Plus       | Standard | Total    |            |
| 1        | Individual   | 6                              | 2   | 6          | 12       | \$ 792.45                 | \$ 1,033.07 | \$ 46.56   | \$ 45.21 | \$ 4,755    | \$ 2,066  | \$ 279     | \$ 543   | \$ 7,643 |            |
| 2        | Two Person   | 10                             | 12  | 7          | 18       | 1,362.76                  | 1,859.73    | 83.34      | 80.82    | 13,628      | 22,317    | 583        | 1,455    | 37,983   |            |
| 3        | Family   | 8                              | 12  | 5          | 23       | 1,849.91                  | 2,564.50    | 147.21     | 141.43   | 14,799      | 30,774    | 736        | 3,253    | 49,562   |            |
| 4        | Total  | 24                             | 26  | 18         | 53       |                           |             |            |          | 33,182      | 55,157    | 1,599      | 5,250    | 95,187   |            |
| 5        | 2021 Annual Cost Based on Employee Enrollments at December 31, 2020          |                                |     |            |          |                           |             |            |          |             | 398,179   | 661,883    | 19,185   | 63,002   | 1,142,249  |
| 6        | Employee Contribution <sup>(3)</sup>   |                                |     |            |          |                           |             |            |          |             | (79,636)  | (132,377)  | (3,837)  | (12,600) | (228,450)  |
| 7        | Net Cost   |                                |     |            |          |                           |             |            |          |             | 318,543   | 529,506    | 15,348   | 50,402   | 913,799    |
| 8        | Plus: Company Contribution to HSA  |                                |     |            |          |                           |             |            |          |             | 21,000    | -          | -        | -        | 21,000     |
| 9        | Payments to Employees to Opt out   |                                |     |            |          |                           |             |            |          |             | 9,920     | 12,830     | -        | -        | 22,750     |
| 10       | Total HSA and Opt out Payments   |                                |     |            |          |                           |             |            |          |             | 30,920    | 12,830     | -        | -        | 43,750     |
| 11       | Proformed 2021 Medical Cost  |                                |     |            |          |                           |             |            |          |             | 349,463   | 542,336    | 15,348   | 50,402   | 957,549    |
| 12       | Projected Increase in Premium Rates Effective January 1, 2022 <sup>(4)</sup> |                                |     |            |          |                           |             |            |          |             | -         | -          | -        | -        | -          |
| 13       | Proformed 2021 Medical and Dental Cost                                       |                                |     |            |          |                           |             |            |          |             | 349,463   | 542,336    | 15,348   | 50,402   | 957,549    |
| 14       | Amount Chargeable to Capital <sup>(5)</sup>                                  |                                |     |            |          |                           |             |            |          |             | (273,250) | (429,657)  | (12,217) | (40,120) | (755,244)  |
| 15       | Total Pro-formed Medical and Dental Insurance O&M Expense                    |                                |     |            |          |                           |             |            |          |             |           |            |          |          | 202,305    |
| 16       | Less Test Year O&M Expense <sup>(6)</sup>                                    |                                |     |            |          |                           |             |            |          |             |           |            |          |          | 95,921     |
| 17       | Total O&M Medical & Dental Insurance Adjustment                              |                                |     |            |          |                           |             |            |          |             |           |            |          |          | \$ 106,384 |

**Notes**

(1) Employee Benefit Census as of December 31, 2020

(2) Anthem and Northeast Delta Dental monthly insurance rates, effective January 1, 2021

(3) Employee Contributions: 20%

(4) Actual rate change effective January 1, 2022

Medical Increase 0.00%

Dental Increase 0.00%

(5) Capitalization Rate: 63.68%

(6) Refer to Workpaper 3.2

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**Workpaper 3.2**

**UNITIL ENERGY SYSTEMS, INC.  
MEDICAL INSURANCE  
12 MONTHS ENDED DECEMBER 31, 2020**

| <b>LINE<br/>NO.</b> | <b>(1)<br/>Description</b>              | <b>(2)<br/>Amount</b>   |
|---------------------|---|-------------------------|
| 1                   | Medical Insurance Expense               | \$ 883,100              |
| 2                   | Benefits Cost Capitalized at            | 63.68% (562,358)        |
| 3                   | Subtotal Medical Costs                  | <u>320,742</u>          |
| 4                   | Employee Contribution                   | (203,241)               |
| 5                   | Drug Subsidy                            | (28,556)                |
| 6                   | Subtotal                                | <u>(231,797)</u>        |
| 7                   | Net Test Year Medical Insurance Expense | <u>88,945</u>           |
| 8                   | Dental Insurance Expense                | 52,306                  |
| 9                   | Benefits Cost Capitalized at            | 63.68% (33,308)         |
| 10                  | Subtotal Dental Costs                   | <u>18,998</u>           |
| 11                  | Employee Contribution                   | (12,021)                |
| 12                  | Net Test Year Dental Costs              | <u>6,976</u>            |
| 13                  | Net Test Year Medical & Dental Costs    | <u><u>\$ 95,921</u></u> |

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Workpaper 3.3

UNITIL ENERGY SYSTEMS, INC.  
MEDICAL AND DENTAL INSURANCE - UNITIL SERVICE CORP  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

| Line No. | Coverage   | Employee Census <sup>(1)</sup> |     |        |          | 2021 Rates <sup>(2)</sup> |             |          |          | Costs     |           |          |          |            |
|----------|--|--------------------------------|-----|--------|----------|---------------------------|-------------|----------|----------|-----------|-----------|----------|----------|------------|
|          |  | Medical                        |     | Dental |          | Medical                   |             | Dental   |          | Medical   |           | Dental   |          | Total      |
|          |  | CDHP                           | PPO | Plus   | Standard | CDHP                      | PPO         | Plus     | Standard | CDHP      | PPO       | Plus     | Standard |            |
| 1        | Individual   | 80                             | -   | 79     | 48       | \$ 792.45                 | \$ 1,033.07 | \$ 46.56 | \$ 45.21 | \$ 63,396 | \$ -      | \$ 3,678 | \$ 2,170 | \$ 69,244  |
| 2        | Two Person   | 64                             | 1   | 77     | 36       | 1,362.76                  | 1,859.73    | 83.34    | 80.82    | 87,217    | 1,860     | 6,417    | 2,910    | 98,403     |
| 3        | Family   | 82                             | 1   | 100    | 79       | 1,849.91                  | 2,564.50    | 147.21   | 141.43   | 151,693   | 2,565     | 14,721   | 11,173   | 180,151    |
| 4        | Total  | 226                            | 2   | 256    | 163      |                           |             |          |          | 302,305   | 4,424     | 24,816   | 16,253   | 347,798    |
| 5        | 2021 Annual Cost Based on Employee Enrollments at December 31, 2020          |                                |     |        |          |                           |             |          |          |           | 3,627,663 | 53,091   | 297,797  | 4,173,582  |
| 6        | Employee Contribution <sup>(3)</sup>   |                                |     |        |          |                           |             |          |          |           | (725,533) | (10,618) | (59,559) | (834,716)  |
| 7        | Net Cost   |                                |     |        |          |                           |             |          |          |           | 2,902,130 | 42,473   | 238,238  | 3,338,865  |
| 8        | Plus: Company Contribution to HSA  |                                |     |        |          |                           |             |          |          |           | 186,000   | -        | -        | 186,000    |
| 9        | Payments to Employees to Opt out   |                                |     |        |          |                           |             |          |          |           | 178,400   | -        | -        | 178,400    |
| 10       | Total HSA and Opt out Payments   |                                |     |        |          |                           |             |          |          |           | 364,400   | -        | -        | 364,400    |
| 11       | Proformed 2021 Medical Cost  |                                |     |        |          |                           |             |          |          |           | 3,266,531 | 42,473   | 238,238  | 3,703,266  |
| 12       | Projected Increase in Premium Rates Effective January 1, 2022 <sup>(4)</sup> |                                |     |        |          |                           |             |          |          |           | 277,248   | 3,823    | 9,530    | 296,841    |
| 13       | Proformed 2021 and 2022 Medical and Dental Cost                              |                                |     |        |          |                           |             |          |          |           | 3,543,778 | 46,295   | 247,767  | 4,000,106  |
| 12       | Apportionment to UES at 27.50%   |                                |     |        |          |                           |             |          |          | 974,539   | 12,731    | 68,136   | 44,623   | 1,100,029  |
| 13       | Amount Chargeable to Capital at 29.42%                                       |                                |     |        |          |                           |             |          |          | (286,709) | (3,746)   | (20,046) | (13,128) | (323,629)  |
| 14       | Total Pro-formed Medical and Dental Insurance O&M Expense                    |                                |     |        |          |                           |             |          |          |           |           |          |          | 776,401    |
| 15       | Less Test Year O&M Expense <sup>(5)</sup>                                    |                                |     |        |          |                           |             |          |          |           |           |          |          | 416,480    |
| 16       | Total O&M Medical & Dental Insurance Adjustment                              |                                |     |        |          |                           |             |          |          |           |           |          |          | \$ 359,921 |

**Notes**

(1) Employee Benefit Census as of December 31, 2020.

(2) Health Plans, Inc. and Northeast Delta Dental monthly insurance rates, effective January 1, 2021.

(3) Employee Contributions: 20%

(4) Estimated increase effective January 1, 2022

Medical Increase 9.00%

Dental Increase 4.00%

(5) Refer to Workpaper 3.4

Workpaper 3.3 Revised

UNITIL ENERGY SYSTEMS, INC.  
MEDICAL AND DENTAL INSURANCE - UNITIL SERVICE CORP  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020

| Line No. | Coverage   | Employee Census <sup>(1)</sup> |     |        |          | 2021 Rates <sup>(2)</sup> |             |          |          | Costs     |           |          |          |                   |
|----------|--|--------------------------------|-----|--------|----------|---------------------------|-------------|----------|----------|-----------|-----------|----------|----------|-------------------|
|          |  | Medical                        |     | Dental |          | Medical                   |             | Dental   |          | Medical   |           | Dental   |          | Total             |
|          |  | CDHP                           | PPO | Plus   | Standard | CDHP                      | PPO         | Plus     | Standard | CDHP      | PPO       | Plus     | Standard |                   |
| 1        | Individual   | 80                             | -   | 79     | 48       | \$ 792.45                 | \$ 1,033.07 | \$ 46.56 | \$ 45.21 | \$ 63,396 | \$ -      | \$ 3,678 | \$ 2,170 | \$ 69,244         |
| 2        | Two Person   | 64                             | 1   | 77     | 36       | 1,362.76                  | 1,859.73    | 83.34    | 80.82    | 87,217    | 1,860     | 6,417    | 2,910    | 98,403            |
| 3        | Family   | 82                             | 1   | 100    | 79       | 1,849.91                  | 2,564.50    | 147.21   | 141.43   | 151,693   | 2,565     | 14,721   | 11,173   | 180,151           |
| 4        | Total  | 226                            | 2   | 256    | 163      |                           |             |          |          | 302,305   | 4,424     | 24,816   | 16,253   | 347,798           |
| 5        | 2021 Annual Cost Based on Employee Enrollments at December 31, 2020          |                                |     |        |          |                           |             |          |          |           | 3,627,663 | 53,091   | 297,797  | 4,173,582         |
| 6        | Employee Contribution <sup>(3)</sup>   |                                |     |        |          |                           |             |          |          |           | (725,533) | (10,618) | (59,559) | (834,716)         |
| 7        | Net Cost   |                                |     |        |          |                           |             |          |          |           | 2,902,130 | 42,473   | 238,238  | 3,338,865         |
| 8        | Plus: Company Contribution to HSA  |                                |     |        |          |                           |             |          |          |           | 186,000   | -        | -        | 186,000           |
| 9        | Payments to Employees to Opt out   |                                |     |        |          |                           |             |          |          |           | 178,400   | -        | -        | 178,400           |
| 10       | Total HSA and Opt out Payments   |                                |     |        |          |                           |             |          |          |           | 364,400   | -        | -        | 364,400           |
| 11       | Proformed 2021 Medical Cost  |                                |     |        |          |                           |             |          |          |           | 3,266,531 | 42,473   | 238,238  | 3,703,266         |
| 12       | Projected Increase in Premium Rates Effective January 1, 2022 <sup>(4)</sup> |                                |     |        |          |                           |             |          |          |           | -         | -        | -        | -                 |
| 13       | Proformed 2021 Medical and Dental Cost                                       |                                |     |        |          |                           |             |          |          |           | 3,266,531 | 42,473   | 238,238  | 3,703,266         |
| 12       | Apportionment to UES at 27.50%   |                                |     |        |          |                           |             |          |          | 898,296   | 11,680    | 65,515   | 42,907   | 1,018,398         |
| 13       | Amount Chargeable to Capital at 29.42%                                       |                                |     |        |          |                           |             |          |          | (264,279) | (3,436)   | (19,275) | (12,623) | (299,613)         |
| 14       | Total Pro-formed Medical and Dental Insurance O&M Expense                    |                                |     |        |          |                           |             |          |          |           |           |          |          | 718,785           |
| 15       | Less Test Year O&M Expense <sup>(5)</sup>                                    |                                |     |        |          |                           |             |          |          |           |           |          |          | 416,480           |
| 16       | Total O&M Medical & Dental Insurance Adjustment                              |                                |     |        |          |                           |             |          |          |           |           |          |          | <u>\$ 302,305</u> |

**Notes**

(1) Employee Benefit Census as of December 31, 2020.

(2) Health Plans, Inc. and Northeast Delta Dental monthly insurance rates, effective January 1, 2021.

(3) Employee Contributions: 20%

(4) Actual rate change effective January 1, 2022

Medical Increase 0.00%

Dental Increase 0.00%

(5) Refer to Workpaper 3.4

UNITIL SERVICE CORP.  
MEDICAL INSURANCE  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 3.4

| LINE<br>NO. | (1)<br>Description  | (2)<br>Medical | (3)<br>Dental | (4)<br>Total |
|-------------|---|----------------|---------------|--------------|
| 1           | Medical Insurance   | \$ 2,587,331   | \$ 304,575    | \$ 2,891,906 |
| 2           | Employee Contribution                                     | (703,135)      | (59,946)      | (763,081)    |
| 3           | Drug Subsidy  | (34,106)       | -             | (34,106)     |
| 4           | Subtotal  | 1,850,090      | 244,629       | 2,094,719    |
| 5           | UES Apportionment at                                      | 28.17%         | 28.17%        | 28.17%       |
| 6           | Expense Apportioned to UES                                | 521,170        | 68,912        | 590,082      |
| 7           | Capitalization Rate at                                    | 29.42%         | 29.42%        | 29.42%       |
| 8           | UES Capitalization  | (153,328)      | (20,274)      | (173,602)    |
| 9           | Net USC Test Year Medical & Dental Costs Allocated to UES | \$ 367,842     | \$ 48,638     | \$ 416,480   |



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Workpaper 4.1

| Unitil Energy Systems, Inc.<br>Pension Expense<br>2020 Actual Expense Recorded and 2021 Forecast Expense |  |                          |                                    |                               |
|--|--|--------------------------|------------------------------------|-------------------------------|
| LINE NO.   | (1)<br>Description                                   | (2)<br>2020<br>TEST YEAR | (3)<br>2021<br>FORECAST<br>EXPENSE | (4)<br>PROFORMA<br>ADJUSTMENT |
| A1   | USC Labor & Overhead Charged to UES                  | 28.17%                   | 28.17%                             |                               |
| A2   | UES Capitalization Rates                             | 63.68%                   | 63.68%                             |                               |
| A3   | USC Labor & Overhead to Construction                 | 29.42%                   | 29.42%                             |                               |
| A4   | Total USC Pension Expense per Actuary                | \$ 3,032,609             | \$ 3,232,617                       |                               |
| <u>Calculation of Pension Expense, net of amounts chargeable to capital</u>                              |  |                          |                                    |                               |
| <u>A. UES Pension Expense, net:</u>  |  |                          |                                    |                               |
| 1  | UES Pension Expense per Actuary                      | \$ 1,258,030             | \$ 1,320,039                       | \$ 62,009                     |
| 2  | Less: Amounts chargeable to capital                  | (801,114)                | (840,601)                          | (39,487)                      |
| 3  | Total UES Pension Expense, net                       | <u>\$ 456,916</u>        | <u>\$ 479,438</u>                  | <u>\$ 22,522</u>              |
| <u>B. Unitil Service Pension Expense allocated to UES, net:</u>  |  |                          |                                    |                               |
| 4  | Unitil Service Pension Expense per Actuary           | \$ 854,286               | \$ 910,628                         | \$ 56,342                     |
| 5  | Less: Amounts chargeable to capital                  | (251,331)                | (267,907)                          | (16,576)                      |
| 6  | Unitil Service Pension Expense allocated to UES, net | <u>\$ 602,955</u>        | <u>\$ 642,721</u>                  | <u>\$ 39,766</u>              |
| 7  | Total UES Pension Expense                            | <u>\$ 1,059,872</u>      | <u>\$ 1,122,160</u>                | <u>\$ 62,288</u>              |

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Workpaper 4.2

| Unitil Energy Systems, Inc.<br>PBOP Expense<br>2020 Actual Expense Recorded and 2021 Forecast Expense |   |                          |                                    |                               |
|---|---|--------------------------|------------------------------------|-------------------------------|
| LINE NO.  | (1)<br>Description                                | (2)<br>2020<br>TEST YEAR | (3)<br>2021<br>FORECAST<br>EXPENSE | (4)<br>PROFORMA<br>ADJUSTMENT |
| A1  | USC Labor & Overhead Charged to UES               | 28.17%                   | 28.17%                             |                               |
| A2  | UES Capitalization Rates                          | 63.68%                   | 63.68%                             |                               |
| A3  | USC Labor & Overhead to Construction              | 29.42%                   | 29.42%                             |                               |
| A4  | Total USC PBOP Expense per Actuary                | \$ 1,510,206             | \$ 1,358,914                       |                               |
| <u>Calculation of PBOP Expense, net of amounts chargeable to capital</u>                              |   |                          |                                    |                               |
| <u>A. UES PBOP Expense, net:</u>  |   |                          |                                    |                               |
| 1   | UES PBOP Expense per Actuary                      | \$ 1,626,222             | \$ 1,594,405                       | \$ (31,817)                   |
| 2   | Less: Amounts chargeable to capital               | (1,035,578)              | (1,015,317)                        | 20,261                        |
| 3   | Total UES PBOP Expense, net                       | <u>\$ 590,644</u>        | <u>\$ 579,088</u>                  | <u>\$ (11,556)</u>            |
| <u>B. Unitil Service PBOP Expense allocated to UES, net:</u>  |   |                          |                                    |                               |
| 4   | Unitil Service PBOP Expense per Actuary           | \$ 425,425               | \$ 382,806                         | \$ (42,619)                   |
| 5   | Less: Amounts chargeable to capital               | (125,160)                | (112,622)                          | 12,538                        |
| 6   | Unitil Service PBOP Expense Allocated to UES, net | <u>\$ 300,265</u>        | <u>\$ 270,185</u>                  | <u>\$ (30,080)</u>            |
| 7   | Total UES PBOP Expense                            | <u><u>\$ 890,909</u></u> | <u><u>\$ 849,272</u></u>           | <u><u>\$ (41,636)</u></u>     |

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**Unitil Energy Systems, Inc.**  
**SERP Expense**  
**2020 Actual Expense Recorded and 2021 Forecast Expense**

**Workpaper 4.3**

|   | (1)   | (2)            | (3)          | (4)                 |
|---|---|----------------|--------------|---------------------|
| LINE NO.  | DESCRIPTION                                       | 2020 TEST YEAR | 2021 EXPENSE | PROFORMA ADJUSTMENT |
| A1  | USC Labor & Overhead Charged to UES               | 28.17%         | 28.17%       |                     |
| A2  | UES Capitalization Rates                          | 63.68%         | 63.68%       |                     |
| A3  | USC Labor & Overhead to Construction              | 29.42%         | 29.42%       |                     |
| A4  | Total USC SERP Expense per Actuary                | \$ 1,924,767   | \$ 2,357,253 |                     |
| <u>Calculation of SERP Expense, net of Amounts Chargeable to Construction</u> |   |                |              |                     |
| <u>A. UES SERP Expense, net:</u>  |   |                |              |                     |
| 1   | UES SERP Expense                                  | \$ -           | \$ -         | \$ -                |
| 2   | Less: Amounts chargeable to construction          | -              | -            | -                   |
| 3   | UES SERP Expense, net                             | \$ -           | \$ -         | \$ -                |
| <u>B. Unitil Service SERP Expense Allocated to UES, net:</u>                  |   |                |              |                     |
| 4   | Unitil Service SERP Expense                       | \$ 542,207     | \$ 664,038   | \$ 121,831          |
| 5   | Less: Amounts chargeable to construction          | (159,517)      | (195,360)    | (35,843)            |
| 6   | Unitil Service SERP Expense Allocated to UES, net | \$ 382,690     | \$ 468,678   | \$ 85,989           |
| 7   | Total UES SERP Expense                            | \$ 382,690     | \$ 468,678   | \$ 85,989           |

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**Workpaper 4.4**

**Unitil Energy Systems, Inc.  
401K Expense  
2020 Actual Expense Recorded and 2021 & 2022 Forecast Expense**

|   | (1)  | (2)               | (3)                                | (4)                    |
|---|--|-------------------|------------------------------------|------------------------|
| Line No.  | Description  | 2020<br>TEST YEAR | 2021 & 2022<br>FORECAST<br>EXPENSE | PROFORMA<br>ADJUSTMENT |
| A1  | USC Labor & Overhead Charged to UES                                | 28.17%            | 28.17%                             |                        |
| A2  | UES Capitalization Rates   | 63.68%            | 63.68%                             |                        |
| A3  | USC Labor & Overhead to Construction                               | 29.42%            | 29.42%                             |                        |
| A4  | Total USC 401K Expense <sup>(1)</sup>                              | \$ 1,994,120      | \$ 2,081,861                       |                        |
| <b><u>Calculation of 401K Expense, net of Amounts Chargeable to Capital</u></b> |  |                   |                                    |                        |
| <b><u>A. UES 401K Expense, net:</u></b>   |  |                   |                                    |                        |
| 1   | UES 401K Expense 2021 Proformed <sup>(2)</sup>                     | \$ 266,172        | \$ 274,557                         | \$ 8,385               |
| 2   | UES 401K Expense adjusted for 2022 wage increase <sup>(2)</sup>    | -                 | 8,649                              | 8,649                  |
| 3   | Total UES 401K Expense - Proformed                                 | 266,172           | 283,206                            | 17,034                 |
| 4   | Less: Amounts chargeable to capital                                | (169,498)         | (180,346)                          | (10,847)               |
| 5   | Total UES 401K Expense, net  | \$ 96,674         | \$ 102,860                         | \$ 6,187               |
| <b><u>B. Unitil Service 401K Expense allocated to UES, net:</u></b>             |  |                   |                                    |                        |
| 6   | Unitil Service 401K Expense 2021 Proformed                         | \$ 561,744        | \$ 586,460                         | \$ 24,717              |
| 7   | Unitil Service 401K Adjusted for 2022 Wage Increase <sup>(1)</sup> | -                 | 25,804                             | 25,804                 |
| 8   | Total USC 401K Expense - Proformed                                 | 561,744           | 612,264                            | 50,521                 |
| 9   | Less: Amounts chargeable to capital                                | (165,265)         | (180,128)                          | (14,863)               |
| 10  | Unitil Service 401K Expense Allocated to UES, net                  | \$ 396,479        | \$ 432,136                         | \$ 35,658              |
| 11  | Total UES 401K Expense   | \$ 493,152        | \$ 534,997                         | \$ 41,844              |

**Notes**

(1) Unitil Service Corp. - Actual 2022 Payroll Increase of 4.56%

(2) See Workpaper 4.5 Revised

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Workpaper 4.4 Revised

| Unitil Energy Systems, Inc.<br>401K Expense<br>2020 Actual Expense Recorded and 2021 & 2022 Forecast Expense |  |                          |   |                               |
|--|--|--------------------------|---|-------------------------------|
| Line No.   | (1)<br>Description   | (2)<br>2020<br>TEST YEAR | (3)<br>2021 & 2022<br>FORECAST<br>EXPENSE | (4)<br>PROFORMA<br>ADJUSTMENT |
| A1   | USC Labor & Overhead Charged to UES                                | 28.17%                   | 28.17%                                    |                               |
| A2   | UES Capitalization Rates   | 63.68%                   | 63.68%                                    |                               |
| A3   | USC Labor & Overhead to Construction                               | 29.42%                   | 29.42%                                    |                               |
| A4   | Total USC 401K Expense <sup>(1)</sup>                              | \$ 1,994,120             | \$ 2,081,861                              |                               |
| <u>Calculation of 401K Expense, net of Amounts Chargeable to Capital</u>                                     |  |                          |   |                               |
| <u>A. UES 401K Expense, net:</u>   |  |                          |   |                               |
| 1  | UES 401K Expense 2021 Proformed <sup>(2)</sup>                     | \$ 266,172               | \$ 274,557                                | \$ 8,385                      |
| 2  | UES 401K Expense adjusted for 2022 wage increase                   | -                        | -   | -                             |
| 3  | Total UES 401K Expense - Proformed                                 | 266,172                  | 274,557                                   | 8,385                         |
| 4  | Less: Amounts chargeable to capital                                | (169,498)                | (174,838)                                 | (5,339)                       |
| 5  | Total UES 401K Expense, net  | \$ 96,674                | \$ 99,719                                 | \$ 3,045                      |
| <u>B. Unitil Service 401K Expense allocated to UES, net:</u>   |  |                          |   |                               |
| 6  | Unitil Service 401K Expense 2021 Proformed                         | \$ 561,744               | \$ 586,460                                | \$ 24,717                     |
| 7  | Unitil Service 401K Adjusted for 2022 Wage Increase <sup>(1)</sup> | -                        | -   | -                             |
| 8  | Total USC 401K Expense - Proformed                                 | 561,744                  | 586,460                                   | 24,717                        |
| 9  | Less: Amounts chargeable to capital                                | (165,265)                | (172,537)                                 | (7,272)                       |
| 10   | Unitil Service 401K Expense Allocated to UES, net                  | \$ 396,479               | \$ 413,924                                | \$ 17,445                     |
| 11   | Total UES 401K Expense   | \$ 493,152               | \$ 513,643                                | \$ 20,490                     |

Notes

(1) Unitil Service Corp. - Average 2020/2021 Payroll Increase of 4.40%

(2) See Workpaper 4.5

Unitil Energy Systems, Inc.  
401K Adjustment  
2020 & 2021 Weighted Average Pay Increase

Workpaper 4.5

|          | (1)         | (2)                     | (3)                                      | (4)                       | (5)                                      | (6)                       |
|----------|-------------|-------------------------|--|---------------------------|--|---------------------------|
| LINE NO. | DESCRIPTION | 2020 ANNUALIZED PAYROLL | 2021 AVERAGE PAY INCREASE <sup>(1)</sup> | WEIGHTED AVERAGE INCREASE | 2022 AVERAGE PAY INCREASE <sup>(2)</sup> | WEIGHTED AVERAGE INCREASE |
| 1        | Nonunion    | \$ 1,405,138            | 3.65%                                    | 0.82%                     | 3.65%                                    | 0.82%                     |
| 2        | Union       | \$ 4,850,608            | 3.00%                                    | 2.33%                     | 3.00%                                    | 2.33%                     |
| 3        | Total       | \$ 6,255,746            |  | 3.15%                     |  | 3.15%                     |

**Notes**  
(1) Refer to Schedule RevReq-3-2, Page 1 of 2 for 2021 Payroll Increases  
(2) Refer to Schedule RevReq-3-2, Page 1 of 2 for 2022 Payroll Increase

Unitil Energy Systems, Inc.  
401K Adjustment  
2020 & 2021 Weighted Average Pay Increase

Workpaper 4.5 Revised

|          | (1)         | (2)                     | (3)                                      | (4)                       | (5)                                      | (6)                       |
|----------|-------------|-------------------------|--|---------------------------|--|---------------------------|
| LINE NO. | DESCRIPTION | 2020 ANNUALIZED PAYROLL | 2021 AVERAGE PAY INCREASE <sup>(1)</sup> | WEIGHTED AVERAGE INCREASE | 2022 AVERAGE PAY INCREASE <sup>(2)</sup> | WEIGHTED AVERAGE INCREASE |
| 1        | Nonunion    | \$ 1,405,138            | 3.65%                                    | 0.82%                     | 3.76%                                    | 0.84%                     |
| 2        | Union       | \$ 4,850,608            | 3.00%                                    | 2.33%                     | 3.00%                                    | 2.33%                     |
| 3        | Total       | \$ 6,255,746            |  | 3.15%                     |  | 3.17%                     |

**Notes**  
(1) Refer to Schedule RevReq-3-2 Revised, Page 1 of 2 for 2021 Payroll Increases  
(2) Refer to Schedule RevReq-3-2 Revised, Page 1 of 2 for 2022 Payroll Increase

Unitil Energy Systems, Inc.  
Deferred Compensation Plan Expense  
2020 Actual Expense Recorded and 2021 & 2022 Forecast Expense

Workpaper 4.6

|  | (1)  | (2)               | (3)                                | (4)                    |
|--|--|-------------------|------------------------------------|------------------------|
| Line No.   | Description  | 2020<br>TEST YEAR | 2021 & 2022<br>FORECAST<br>EXPENSE | PROFORMA<br>ADJUSTMENT |
| A1   | USC Labor & Overhead Charged to UES  | 28.17%            | 28.17%                             |                        |
| A2   | UES Capitalization Rates   | 63.68%            | 63.68%                             |                        |
| A3   | USC Labor & Overhead to Construction   | 29.42%            | 29.42%                             |                        |
| A4   | Total USC Eligible Base Compensation   | \$ 369,511        | \$ 2,802,136                       |                        |
| A5   | Total USC Eligible Incentive Compensation (at target)                        | \$ 241,091        | \$ 952,203                         |                        |
| <u>Calculation of Deferred Compensation Expense, net of Amounts Chargeable to Construction</u> |  |                   |                                    |                        |
| <u>A. UES Deferred Compensation Expense, net:</u>  |  |                   |                                    |                        |
| 1  | UES Deferred Comp Expense 2021 Proformed                                     | \$ -              | \$ -                               | \$ -                   |
| 2  | UES Deferred Comp Expense adjusted for 2022 wage increase                    | -                 | -                                  | -                      |
| 3  | Total UES Deferred Comp Expense - Proformed                                  | -                 | -                                  | -                      |
| 4  | Less: Amounts chargeable to capital  | -                 | -                                  | -                      |
| 5  | Total UES Deferred Comp Expense, net   | \$ -              | \$ -                               | \$ -                   |
| <u>B. Unitil Service Deferred Comp Expense allocated to UES, net:</u>                          |  |                   |                                    |                        |
| 6  | Unitil Service 2020 Deferred Comp. Expense                                   | \$ 36,951         | \$ 280,214                         | \$ 243,263             |
| 7  | Unitil Service Deferred Comp Expense Allocated to UES                        | 10,409            | 78,936                             | 68,527                 |
| 8  | Unitil Service Deferred Incentive Compensation Expense                       | 24,109            | 95,220                             | 71,111                 |
| 9  | Unitil Service Deferred Incentive Compensation Expense Allocated to UES      | 6,792             | 26,824                             | 20,032                 |
| 10   | Unitil Service Deferred Comp. Adjusted for 2021 Wage Increase <sup>(1)</sup> | -                 | 3,473                              | 3,473                  |
| 11   | Total Unitil Service Deferred Comp Expense Allocated to UES - Proformed      | 17,201            | 109,233                            | 92,032                 |
| 12   | Less: Amounts Chargeable to Construction                                     | (5,061)           | (32,136)                           | (27,075)               |
| 13   | Unitil Service Deferred Comp Expense Allocated to UES, net                   | \$ 12,140         | \$ 77,097                          | \$ 64,957              |
| 14   | Total UES Deferred Comp Expense  | \$ 12,140         | \$ 77,097                          | \$ 64,957              |

Notes

(1) Unitil Service Corp - Estimated 2020 Average Payroll Increase of 4.40%



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**UNITIL ENERGY SYSTEMS, INC.  
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 5.1**

| <b>LINE<br/>NO.</b> | <b>DESCRIPTION</b>                                      | <b>AMOUNT <sup>(1)</sup></b> |
|---------------------|---|------------------------------|
|                     | <b>Current Coverage Periods</b>                         |                              |
|                     | <b>Property:</b>  |                              |
| 1                   | All Risk  | \$ 111,753                   |
| 2                   | Crime   | 2,374                        |
| 3                   | K&E   | 325                          |
| 4                   | Total Property  | <u>\$ 114,452</u>            |
|                     | <b>Liability:</b>                                       |                              |
| 5                   | Workers' Compensation                                   | \$ 61,293                    |
| 6                   | Excess  | 435,017                      |
| 7                   | Automobile  | 37,164                       |
| 8                   | Directors & Officers                                    | 74,047                       |
| 9                   | Cyber   | 21,919                       |
| 10                  | Fiduciary   | 7,253                        |
| 11                  | Total Liability   | <u>\$ 636,692</u>            |
| 12                  | Total Property & Liability Insurances (Lines 4 Plus 11) | 751,145                      |
| 13                  | Less: Amounts Chargeable to Capital                     | <u>422,627</u>               |
| 14                  | Amount to O&M Expense                                   | 328,517                      |
| 15                  | Less Test Year O&M Expense                              | <u>273,026</u>               |
| 16                  | O&M Property and Liability Insurance Increase           | <u><u>\$ 55,491</u></u>      |

**NOTES**

(1) See Workpaper W5.3

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**UNITIL ENERGY SYSTEMS, INC.  
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 5.1 Revised**

| <b>LINE<br/>NO.</b> | <b>DESCRIPTION</b>                                      | <b>AMOUNT <sup>(1)</sup></b> |
|---------------------|---|------------------------------|
|                     | <b>Current Coverage Periods</b>                         |                              |
|                     | <b>Property:</b>  |                              |
| 1                   | All Risk  | \$ 99,663                    |
| 2                   | Crime   | 2,374                        |
| 3                   | K&E   | 325                          |
| 4                   | Total Property  | <u>\$ 102,362</u>            |
|                     | <b>Liability:</b>                                       |                              |
| 5                   | Workers' Compensation                                   | \$ 63,749                    |
| 6                   | Excess  | 412,325                      |
| 7                   | Automobile  | 35,466                       |
| 8                   | Directors & Officers                                    | 85,816                       |
| 9                   | Cyber   | 31,744                       |
| 10                  | Fiduciary   | 5,848                        |
| 11                  | Total Liability   | <u>\$ 634,949</u>            |
| 12                  | Total Property & Liability Insurances (Lines 4 Plus 11) | 737,310                      |
| 13                  | Less: Amounts Chargeable to Capital                     | <u>424,692</u>               |
| 14                  | Amount to O&M Expense                                   | 312,618                      |
| 15                  | Less Test Year O&M Expense                              | <u>268,601</u>               |
| 16                  | O&M Property and Liability Insurance Increase           | <u><u>\$ 44,017</u></u>      |

**NOTES**

(1) See Workpaper W5.3

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**UNITIL ENERGY SYSTEMS, INC.  
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2015**

**Workpaper 5.2**

| LINE NO. | DESCRIPTION   | UNITIL SERVICE CORP. TOTAL <sup>(1)</sup> | AMOUNT TO UES | UES TOTAL               |
|----------|---|---|---------------|-------------------------|
|          | <b>USC Cost For Current Coverage Periods</b>                        |   |               |                         |
|          | <b>Property:</b>  |   |               |                         |
| 1        | All Risk  | \$ 8,805                                  |               | \$ 2,421                |
| 2        | Crime   | 682                                       |               | 188                     |
| 3        | K&E   | 130                                       |               | 36                      |
| 4        | Total Property  | <u>\$ 9,617</u>                           | 27.50%        | <u>\$ 2,645</u>         |
|          | <b>Liability:</b>   |   |               |                         |
| 5        | Workers' Compensation   | \$ 59,336                                 |               | \$ 16,317               |
| 6        | Excess  | 108,060                                   |               | 29,717                  |
| 7        | Automobile  | 8,401                                     |               | 2,310                   |
| 8        | Directors and Officers  | 19,925                                    |               | 5,479                   |
| 9        | Cyber   | 5,898                                     |               | 1,622                   |
| 10       | Fiduciary   | 1,952                                     |               | 537                     |
| 11       | Total Liability   | <u>\$ 203,573</u>                         | 27.50%        | <u>\$ 55,982</u>        |
| 12       | <b>Total USC Property &amp; Liability Insurances</b>                |   |               | <b>58,627</b>           |
| 13       | <b>Less Amount Chargeable to Capital</b>                            |   | 29.42%        | <u>17,248</u>           |
| 14       | <b>Total Property &amp; Liability Insurances to O&amp;M Expense</b> |   |               | <u><u>41,379</u></u>    |
| 15       | <b>Less Test Year O&amp;M Expense</b>                               |   |               | <u>24,402</u>           |
| 16       | <b>O&amp;M Property and Liability Insurance Increase</b>            |   |               | <u><u>\$ 16,977</u></u> |

**NOTES**

(1) See Workpaper W5.3

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**UNITIL ENERGY SYSTEMS, INC.  
PROPERTY AND LIABILITY INSURANCES ADJUSTMENT  
12 MONTHS ENDED DECEMBER 31, 2015**

**Workpaper 5.2 Revised**

| <b>LINE<br/>NO.</b> | <b>DESCRIPTION</b>  | <b>UNITIL<br/>SERVICE CORP.<br/>TOTAL <sup>(1)</sup></b> | <b>AMOUNT<br/>TO<br/>UES</b> | <b>UES<br/>TOTAL</b> |
|---------------------|---|--|------------------------------|----------------------|
|                     | <b>USC Cost For Current Coverage Periods</b>                        |  |                              |                      |
|                     | <b>Property:</b>  |  |                              |                      |
| 1                   | All Risk  | \$ 7,274   |                              | \$ 2,000             |
| 2                   | Crime   | 1,013  |                              | 279                  |
| 3                   | K&E   | 130  |                              | 36                   |
| 4                   | Total Property  | <u>\$ 8,416</u>  | 27.50%                       | <u>\$ 2,315</u>      |
|                     | <b>Liability:</b>   |  |                              |                      |
| 5                   | Workers' Compensation   | \$ 71,346  |                              | \$ 19,620            |
| 6                   | Excess  | 118,410  |                              | 32,563               |
| 7                   | Automobile  | 7,708  |                              | 2,120                |
| 8                   | Directors and Officers  | 24,644   |                              | 6,777                |
| 9                   | Cyber   | 9,116  |                              | 2,507                |
| 10                  | Fiduciary   | 1,679  |                              | 462                  |
| 11                  | Total Liability   | <u>\$ 232,904</u>  | 27.50%                       | <u>\$ 64,049</u>     |
| 12                  | <b>Total USC Property &amp; Liability Insurances</b>                |  |                              | <b>66,363</b>        |
| 13                  | <b>Less Amount Chargeable to Capital</b>                            |  | <b>29.42%</b>                | <b>19,524</b>        |
| 14                  | <b>Total Property &amp; Liability Insurances to O&amp;M Expense</b> |  |                              | <b>46,839</b>        |
| 15                  | <b>Less Test Year O&amp;M Expense</b>                               |  |                              | <b>24,402</b>        |
| 16                  | <b>O&amp;M Property and Liability Insurance Increase</b>            |  |                              | <b>\$ 22,437</b>     |

**NOTES**

(1) See Workpaper W5.3

Casualty & Property Insurance

Workpaper 5.3

|     |                        | CASUALTY     |                 |               |                             |                   |                 |              |               |                    |                              | PROPERTY          |                              |                 |               |                                  |               | TOTAL   |
|-----|------------------------|--------------|-----------------|---------------|-----------------------------|-------------------|-----------------|--------------|---------------|--------------------|------------------------------|-------------------|------------------------------|-----------------|---------------|----------------------------------|---------------|---------|
|     |                        | AL<br>(prem) | NH-WC<br>(prem) | XL*<br>(prem) | XL<br>(brkr) <sup>(3)</sup> | XL<br>Surplus Tax | Cyber<br>(prem) | FL<br>(prem) | D&O<br>(prem) | D&O<br>Surplus Tax | D&O<br>(brkr) <sup>(3)</sup> | CASUALTY<br>TOTAL | ARP<br>(prem) <sup>(4)</sup> | CRIME<br>(prem) | K&E<br>(prem) | TRANSIT<br>(prem) <sup>(4)</sup> | TOTAL<br>PROP |         |
| UES | 2018a                  | 25,546       | 91,767          | 303,454       | 9,321                       | 9,104             | 10,984          | 4,414        | 44,258        | 1,328              | 5,604                        | 505,780           | 64,987                       | 1,861           | 341           | 5,267                            | 72,455        | 578,235 |
|     | 2019a                  | 24,522       | 93,044          | 333,707       | 10,793                      | 10,011            | 10,649          | 4,731        | 43,719        | 1,333              | 5,546                        | 538,057           | 69,166                       | 1,834           | 325           | 7,813                            | 79,137        | 617,194 |
|     | 2020a                  | 27,110       | 76,716          | 353,388       | 16,498                      | 10,602            | 12,963          | 4,731        | 52,871        | 1,586              | -                            | 556,465           | 84,960                       | 1,882           | 325           | -                                | 87,167        | 643,632 |
|     | 2021a/b <sup>(1)</sup> | 35,225       | 58,096          | 384,418       | 16,375                      | 11,533            | 21,919          | 7,253        | 72,413        | 1,634              | -                            | 608,864           | 111,753                      | 2,374           | 325           | -                                | 114,452       | 723,317 |
|     | 2022e <sup>(2)</sup>   | 37,164       | 61,293          | 405,574       | 17,276                      | 12,167            |                 |              |               |                    |                              | 636,692           |                              |                 |               |                                  | 114,452       | 751,145 |
| USC | 2018a                  | 5,933        | 97,653          | 123,302       | 3,787                       | 3,699             | 3,948           | 1,794        | 17,983        | 540                | 2,277                        | 260,917           | 5,399                        | 756             | 116           |                                  | 6,270         | 267,187 |
|     | 2019a                  | 8,029        | 92,581          | 133,432       | 4,316                       | 4,003             | 4,327           | 1,892        | 17,481        | 533                | 2,218                        | 268,811           | 5,581                        | 733             | 130           |                                  | 6,444         | 275,255 |
|     | 2020a                  | 7,120        | 85,858          | 95,093        | 4,439                       | 2,853             | 3,488           | 1,892        | 14,227        | 427                | -                            | 215,397           | 6,489                        | 506             | 130           |                                  | 7,125         | 222,522 |
|     | 2021a/b <sup>(1)</sup> | 9,206        | 65,019          | 110,396       | 4,702                       | 3,312             | 5,898           | 1,952        | 19,486        | 440                | -                            | 220,410           | 8,805                        | 682             | 130           |                                  | 9,617         | 230,026 |
|     | 2022e <sup>(2)</sup>   | 8,401        | 59,336          | 100,747       | 4,291                       | 3,022             |                 |              |               |                    |                              | 203,573           |                              |                 |               |                                  | 9,617         | 213,189 |

**NOTES**

- (1) 2021 premiums reflect actuals for automobile, workers compensation, excess liability, cyber, crime, K&E and transit  
2021 premiums reflect budgeted amounts for fiduciary, directors & officers and all risk property and will be updated with actuals
- (2) 2022 premiums reflect annual growth rate from 2018 to 2020 for UES and USC automobile, workers compensation and excess liability  
2022 premiums for these three categories above will be updated with actuals while all other categories assume 2021 premium amounts
- (3) In 2020 the Company changed brokers and now the D&O broker fee is included in the XL broker fee
- (4) In 2020 the Company changed brokers and now the transit premium is included in the all risk property premium

Casualty & Property Insurance

Workpaper 5.3 Revised

|     |                      | CASUALTY |        |         |                       |             |        |             |        |        |             |                       |        | PROPERTY |                       |        |        |                       |         | TOTAL   | TOTAL |
|-----|----------------------|----------|--------|---------|-----------------------|-------------|--------|-------------|--------|--------|-------------|-----------------------|--------|----------|-----------------------|--------|--------|-----------------------|---------|---------|-------|
|     |                      | AL       | NH-WC  | XL*     | XL                    | XL          | Cyber  | Cyber       | FL     | D&O    | D&O         | D&O                   | D&O    | CASUALTY | ARP                   | CRIME  | K&E    | TRANSIT               | TOTAL   |         |       |
|     |                      | (prem)   | (prem) | (prem)  | (brkr) <sup>(3)</sup> | Surplus Tax | (prem) | Surplus Tax | (prem) | (prem) | Surplus Tax | (brkr) <sup>(3)</sup> | Side A | TOTAL    | (prem) <sup>(4)</sup> | (prem) | (prem) | (prem) <sup>(4)</sup> | PROP    |         |       |
| UES | 2018a                | 25,546   | 91,767 | 303,454 | 9,321                 | 9,104       | 10,984 |             | 4,414  | 44,258 | 1,328       | 5,604                 | -      | 505,780  | 64,987                | 1,861  | 341    | 5,267                 | 72,455  | 578,235 |       |
|     | 2019a                | 24,522   | 93,044 | 333,707 | 10,793                | 10,011      | 10,649 |             | 4,731  | 43,719 | 1,333       | 5,546                 | -      | 538,057  | 69,166                | 1,834  | 325    | 7,813                 | 79,137  | 617,194 |       |
|     | 2020a                | 27,110   | 76,716 | 353,388 | 16,498                | 10,602      | 12,963 |             | 4,731  | 52,871 | 1,586       | -                     | -      | 556,465  | 84,960                | 1,882  | 325    | -                     | 87,167  | 643,632 |       |
|     | 2021a <sup>(1)</sup> | 35,466   | 63,749 | 384,418 | 16,375                | 11,533      | 30,818 | 926         | 5,848  | 64,553 | 1,937       | -                     | 19,327 | 634,949  | 99,663                | 2,374  | 325    | -                     | 102,362 | 737,310 |       |
|     | 2022a <sup>(2)</sup> |          |        | 396,308 | 17,612                | 11,889      |        |             |        |        |             |                       |        | 648,433  |                       |        |        |                       | 102,362 | 750,795 |       |
| USC | 2018a                | 5,933    | 97,653 | 123,302 | 3,787                 | 3,699       | 3,948  |             | 1,794  | 17,983 | 540         | 2,277                 | -      | 260,917  | 5,399                 | 756    | 116    | -                     | 6,270   | 267,187 |       |
|     | 2019a                | 8,029    | 92,581 | 133,432 | 4,316                 | 4,003       | 4,327  |             | 1,892  | 17,481 | 533         | 2,218                 | -      | 268,811  | 5,581                 | 733    | 130    | -                     | 6,444   | 275,255 |       |
|     | 2020a                | 7,120    | 85,858 | 95,093  | 4,439                 | 2,853       | 3,488  |             | 1,892  | 14,227 | 427         | -                     | -      | 215,397  | 5,489                 | 506    | 130    | -                     | 6,125   | 221,522 |       |
|     | 2021a <sup>(1)</sup> | 7,708    | 71,346 | 110,396 | 4,702                 | 3,312       | 8,850  | 266         | 1,679  | 18,538 | 556         | -                     | 5,550  | 232,904  | 7,274                 | 1,013  | 130    | -                     | 8,416   | 241,320 |       |
|     | 2022a <sup>(2)</sup> |          |        | 101,073 | 4,492                 | 3,032       |        |             |        |        |             |                       |        | 223,091  |                       |        |        |                       | 8,416   | 231,507 |       |

**NOTES**  
(1) 2021 premiums reflect actuals for all policies  
(1) 2022 premiums reflect January 1, 2022 XL policy  
(3) In 2020 the Company changed brokers and now the D&O broker fee is included in the XL broker fee  
(4) In 2020 the Company changed brokers and now the transit premium is included in the all risk property premium

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**Workpaper 5.4**

**UNITIL SERVICE CORP.  
PROPERTY & LIABILITY INSURANCE TEST YEAR COSTS  
12 MONTHS ENDED DECEMBER 31, 2020**

| <b>DESCRIPTION</b>                     | <b>TOTAL</b>     |
|--|------------------|
| <b>USC O&amp;M Test Year</b>           |                  |
| 12-30-08-00-9240100 PROPERTY INSURANCE | \$ 5,519         |
| 12-30-08-00-9250100 INJURIES & DAMAGES | 120,204          |
| Total                                  | \$ 125,723       |
| <b>UES Apportionment</b>               | <b>27.50%</b>    |
| <b>UES Amount</b>                      | <b>\$ 34,574</b> |
| <b>Capitalization Rate</b>             | <b>29.42%</b>    |
| <b>Capitalization Amount</b>           | <b>\$ 10,172</b> |
| <b>O&amp;M Expense Amount</b>          | <b>24,402</b>    |

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**Workpaper 5.5**

**UES - OPERATING FACILITY  
COMPUTATION OF BUILDING OVERHEAD  
12 MONTHS ENDED DECEMBER 31, 2020**

| <b><u>SQUARE FOOTAGE OF SERVICE CENTER UPDATED:</u></b> |               | <b>Dec-20</b>  | <b>ALLOCATION OF</b>            |
|---|---------------|----------------|---------------------------------|
| <b>DESCRIPTION</b>                                      | <b>SQ FT</b>  | <b>%</b>       | <b>SERVICE CENTER OVERHEADS</b> |
| <b>SERVICE CENTER ALLOCATED:</b>                        |               |                |                                 |
| General Area Capitalized (184.00.00)                    | 25,919        | 31.02%         | 8,595                           |
|   |               |                | 63.68%                          |
|   |               |                | 5,473                           |
| Stock Area Capitalized (163.00.00)                      | 19,127        | 22.89%         | 6,343                           |
|   |               |                | 90.00%                          |
|   |               |                | 5,709                           |
| <b><u>Garage Area Capitalized:</u></b>                  |               |                |                                 |
| Auto-184.01.00  | 0             | 0.00%          | 0                               |
| Light Truck-184.02.00                                   | 20,273        | 24.27%         | 6,723                           |
| Heavy Truck-184.03.00                                   | 9,282         | 11.11%         | 3,078                           |
| Sub-Total Garage Area                                   | 29,555        | 35.38%         | 9,801                           |
| Ratio of Garage Area Capitalized                        |               |                | 63.68%                          |
| Garage Area Capitalized                                 |               |                | 6,241                           |
| Total Service Center to DOC                             | 74,601        | 89.29%         | 17,423                          |
| <b><u>Non-DOC Space:</u></b>                            |               |                | JE782                           |
| Exclude: none   | 8,946         | 10.71%         | 924.00.01                       |
| <b>TOTAL SERVICE CENTER</b>                             | <b>83,547</b> | <b>100.00%</b> |                                 |

**(b) DETERMINATION OF SERVICE CENTER PROPERTY INSURANCE:**

|   |        |
|---|--------|
| BUDGETED ALL RISK PROPERTY INSURANCE      | 88,470 |
| RATIO OF SERVICE CENTER TO TOTAL PROPERTY | 31.32% |
| TOTAL SERVICE CENTER PROPERTY INSURANCE   | 27,705 |

Service Center Property Insurance Capitalization Ratio 62.89%

**ASSET RPT 1025. Accts 101 & 106 12/31/20**

|                                       | <b>SERVICE CENTER</b> | <b>ALL STRUCTURE</b> | <b>SERVICE RATIO</b> |
|---------------------------------------|-----------------------|----------------------|----------------------|
| STRUCTURES - DISTRIBUTION ACCT. 361   |                       | 2,173,616            |                      |
| STRUCTURES-ADMIN ACCT. 390            | 19,114,262            | 19,114,262           |                      |
| GENERAL PLANT - (TOTAL LESS COMM. EQ) | 4,861,899             | 4,861,899            |                      |
| (ACCT. 391,393,394,395,398)           |                       |                      |                      |
| DISTR. PLANT - STATION (362)          |                       | 50,412,132           |                      |
| TOTAL COST                            | 23,976,161            | 76,561,909           | 31.32%               |



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**VEHICLE CLEARING ACCOUNT  
TOTAL CHARGES & TOTAL CLEARINGS TO EXPENSE & CAPITAL  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 5.6**

**Total Clearings from Clearing Account:**

|        | Expense | Capital | UES<br>Total GL | Total Sch 12 | Variance |
|--------|---------|---------|-----------------|--------------|----------|
| Jan-20 | 49,152  | 52,974  | 102,125         | 102,125      | -        |
| Feb-20 | 36,457  | 42,705  | 79,162          | 79,162       | -        |
| Mar-20 | 38,294  | 36,396  | 74,690          | 74,690       | -        |
| Apr-20 | 78,350  | 61,901  | 140,251         | 140,251      | -        |
| May-20 | 55,237  | 51,110  | 106,347         | 106,347      | -        |
| Jun-20 | 54,669  | 46,389  | 101,058         | 101,058      | -        |
| Jul-20 | 54,380  | 80,659  | 135,039         | 135,039      | -        |
| Aug-20 | 58,668  | 63,409  | 122,077         | 122,077      | -        |
| Sep-20 | 41,817  | 53,338  | 95,155          | 95,155       | -        |
| Oct-20 | 27,614  | 37,600  | 65,213          | 65,213       | -        |
| Nov-20 | 16,131  | 29,010  | 45,142          | 45,142       | -        |
| Dec-20 | 83,871  | 21,875  | 105,746         | 105,746      | -        |
|        | 594,638 | 577,366 | 1,172,004       | 1,172,004    |          |

Capitalization Rate 49.26%

**VEHICLE CLEARING ACCOUNT  
AUTO LIABILITY INSURANCE**

**Auto Liability Insurance Payments into Clearing Account <sup>(1)</sup>**

|        |                      |
|--------|----------------------|
| Jan-20 | 2,711                |
| Feb-20 | 2,711                |
| Mar-20 | 2,711                |
| Apr-20 | 2,711                |
| May-20 | 2,711                |
| Jun-20 | 2,711                |
| Jul-20 | 2,711                |
| Aug-20 |                      |
| Sep-20 |                      |
| Oct-20 |                      |
| Nov-20 | 7,045                |
| Dec-20 | 3,523                |
| Total  | <u><u>29,545</u></u> |

(1) Payments during test year (Jan-Jul) were for 2019-2020 coverage year 10/1/19-9/30/20  
Payments in November & December 2020 are for 10/1/20 - 9/30/21 coverage year

**Auto Liability Insurance Expense through Clearing Account**

|              | UES                  |
|--------------|----------------------|
| Gross Amount | 29,545               |
| Cap. Rates   | 49.26%               |
| Cap. Amount  | 14,555               |
| O&M Amount   | <u><u>14,990</u></u> |

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**VEHICLE CLEARING ACCOUNT  
TOTAL CHARGES & TOTAL CLEARINGS TO EXPENSE & CAPITAL  
12 MONTHS ENDED DECEMBER 31, 2020**

**Workpaper 5.6 Revised**

**Total Clearings from Clearing Account:**

|        | Expense | Capital | UES<br>Total GL | Total Sch 12 | Variance |
|--------|---------|---------|-----------------|--------------|----------|
| Jan-20 | 35,918  | 66,208  | 102,125         | 102,125      | -        |
| Feb-20 | 28,810  | 50,353  | 79,162          | 79,162       | -        |
| Mar-20 | 24,891  | 49,799  | 74,690          | 74,690       | -        |
| Apr-20 | 45,254  | 94,996  | 140,251         | 140,251      | -        |
| May-20 | 39,485  | 66,862  | 106,347         | 106,347      | -        |
| Jun-20 | 40,122  | 60,936  | 101,058         | 101,058      | -        |
| Jul-20 | 50,995  | 84,044  | 135,039         | 135,039      | -        |
| Aug-20 | 37,111  | 84,966  | 122,077         | 122,077      | -        |
| Sep-20 | 35,961  | 59,144  | 95,105          | 95,105       | -        |
| Oct-20 | 23,591  | 39,025  | 62,616          | 62,616       | -        |
| Nov-20 | 18,371  | 27,011  | 45,382          | 45,382       | -        |
| Dec-20 | 12,748  | 23,092  | 35,841          | 35,841       | -        |
|        | 393,256 | 706,436 | 1,099,691       | 1,099,691    |          |

Capitalization Rate 64.24%

**VEHICLE CLEARING ACCOUNT  
AUTO LIABILITY INSURANCE**

**Auto Liability Insurance Payments into Clearing Account <sup>(1)</sup>**

|              |                      |
|--------------|----------------------|
| Jan-20       | 2,711                |
| Feb-20       | 2,711                |
| Mar-20       | 2,711                |
| Apr-20       | 2,711                |
| May-20       | 2,711                |
| Jun-20       | 2,711                |
| Jul-20       | 2,711                |
| Aug-20       |                      |
| Sep-20       |                      |
| Oct-20       |                      |
| Nov-20       | 7,045                |
| Dec-20       | 3,523                |
| <b>Total</b> | <u><u>29,545</u></u> |

(1) Payments during test year (Jan-Jul) were for 2019-2020 coverage year 10/1/19-9/30/20  
Payments in November & December 2020 are for 10/1/20 - 9/30/21 coverage year

**Auto Liability Insurance Expense through Clearing Account**

|              | UES                  |
|--------------|----------------------|
| Gross Amount | 29,545               |
| Cap. Rates   | 64.24%               |
| Cap. Amount  | 18,979               |
| O&M Amount   | <u><u>10,565</u></u> |

UNITIL ENERGY SYSTEMS, INC.  
INFLATION ALLOWANCE  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 6.1

Source: Energy Information Administration  
Short-Term Energy Outlook  
Publication Date: February 9, 2021

Table 1. U.S. Energy Markets Summary

|   | 2019   |        |        |        |        |        |        |        |        |        |        |        | 2020   |        |        |        |        |        |        |        |        |        |        |        |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
|   | Jan    | Feb    | Mar    | Apr    | May    | Jun    | Jul    | Aug    | Sep    | Oct    | Nov    | Dec    | Jan    | Feb    | Mar    | Apr    | May    | Jun    | Jul    | Aug    | Sep    | Oct    | Nov    | Dec    |
| <b>Macroeconomic</b>  |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
| Real Gross Domestic Product (billion chained 2012 dollars - SAAR)     | 18,915 | 18,953 | 18,984 | 18,990 | 19,019 | 19,053 | 19,103 | 19,142 | 19,180 | 19,269 | 19,267 | 19,226 | 19,309 | 19,065 | 18,658 | 17,427 | 17,191 | 17,289 | 17,720 | 18,485 | 19,584 | 18,688 | 18,728 | 18,763 |
| Percent change from prior year  | 2.3    | 2.3    | 2.2    | 2      | 1.9    | 1.9    | 2      | 2.1    | 2.1    | 2.6    | 2.4    | 2      | 2.1    | 0.6    | -1.7   | -8.2   | -9.6   | -9.3   | -7.2   | -3.4   | 2.1    | -3     | -2.8   | -2.4   |
| GDP Implicit Price Deflator (Index, 2012=100)                         | 111.3  | 111.5  | 111.7  | 112.0  | 112.2  | 112.4  | 112.5  | 112.6  | 112.7  | 112.9  | 113.0  | 113.1  | 113.4  | 113.4  | 113.3  | 112.8  | 112.8  | 113.0  | 113.3  | 113.8  | 114.4  | 114.2  | 114.3  | 114.4  |
| Percent change from prior year  | 2.1    | 2.0    | 1.9    | 1.9    | 1.8    | 1.8    | 1.8    | 1.7    | 1.7    | 1.7    | 1.6    | 1.6    | 1.8    | 1.7    | 1.5    | 0.7    | 0.5    | 0.5    | 0.7    | 1.0    | 1.5    | 1.2    | 1.2    | 1.2    |
| Real Disposable Personal Income (billion chained 2012 dollars - SAAR) | 14,841 | 14,864 | 14,856 | 14,817 | 14,810 | 14,827 | 14,840 | 14,912 | 14,934 | 14,936 | 14,997 | 14,960 | 15,070 | 15,163 | 14,949 | 17,287 | 16,454 | 16,150 | 16,237 | 15,693 | 15,786 | 15,665 | 15,467 | 15,588 |
| Percent change from prior year  | 3.5    | 3.4    | 2.9    | 2.4    | 2.0    | 1.9    | 1.6    | 1.8    | 2.0    | 1.8    | 2.1    | 0.8    | 1.5    | 2.0    | 0.6    | 16.7   | 11.1   | 8.9    | 9.4    | 5.2    | 5.7    | 4.9    | 3.1    | 4.2    |
| Manufacturing Production Index (Index, 2012=100)                      | 106.9  | 106.3  | 106.3  | 105.4  | 105.5  | 106.1  | 105.7  | 106.4  | 105.7  | 105.1  | 106.1  | 106.4  | 106.2  | 106.1  | 100.8  | 84.8   | 88.1   | 95.0   | 99.0   | 100.4  | 100.4  | 101.7  | 102.6  | 103.6  |
| Percent change from prior year  | 2.7    | 1.1    | 1      | -0.4   | 0.5    | 0.3    | -0.5   | -0.3   | -1     | -1.5   | -0.7   | -1.1   | -0.7   | -0.2   | -5.2   | -19.5  | -16.5  | -10.5  | -6.3   | -5.6   | -5     | -3.2   | -3.3   | -2.6   |
| <b>Weather</b>  |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
| U.S. Heating Degree-Days  | 859    | 719    | 632    | 288    | 158    | 34     | 5      | 10     | 41     | 254    | 589    | 715    | 740    | 652    | 484    | 358    | 156    | 25     | 5      | 7      | 58     | 247    | 422    | 748    |
| U.S. Cooling Degree-Days  | 9      | 18     | 18     | 42     | 130    | 227    | 373    | 336    | 243    | 75     | 16     | 14     | 15     | 13     | 43     | 43     | 106    | 248    | 398    | 356    | 181    | 83     | 32     | 7      |
|   | 2021   |        |        |        |        |        |        |        |        |        |        |        | 2022   |        |        |        |        |        |        |        |        |        |        |        |
|   | Jan    | Feb    | Mar    | Apr    | May    | Jun    | Jul    | Aug    | Sep    | Oct    | Nov    | Dec    | Jan    | Feb    | Mar    | Apr    | May    | Jun    | Jul    | Aug    | Sep    | Oct    | Nov    | Dec    |
| <b>Macroeconomic</b>  |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
| Real Gross Domestic Product (billion chained 2012 dollars - SAAR)     | 18,781 | 18,818 | 18,861 | 18,902 | 18,963 | 19,036 | 19,141 | 19,222 | 19,300 | 19,370 | 19,444 | 19,517 | 19,593 | 19,662 | 19,727 | 19,790 | 19,849 | 19,904 | 19,955 | 20,004 | 20,050 | 20,091 | 20,134 | 20,177 |
| Percent change from prior year  | -2.7   | -1.3   | 1.1    | 8.5    | 10.3   | 10.1   | 8      | 4      | -1.4   | 3.6    | 3.8    | 4      | 4.3    | 4.5    | 4.6    | 4.7    | 4.7    | 4.6    | 4.3    | 4.1    | 3.9    | 3.7    | 3.5    | 3.4    |
| GDP Implicit Price Deflator (Index, 2012=100)                         | 114.5  | 114.6  | 114.8  | 115.0  | 115.1  | 115.3  | 115.5  | 115.6  | 115.8  | 116.0  | 116.2  | 116.3  | 116.5  | 116.6  | 116.8  | 117.1  | 117.3  | 117.5  | 117.7  | 118.0  | 118.2  | 118.4  | 118.6  | 118.8  |
| Percent change from prior year  | 1      | 1.1    | 1.3    | 1.9    | 2.1    | 2.1    | 1.9    | 1.6    | 1.2    | 1.6    | 1.6    | 1.6    | 1.7    | 1.8    | 1.8    | 1.8    | 1.9    | 1.9    | 2      | 2      | 2.1    | 2.1    | 2.1    | 2.1    |
| Real Disposable Personal Income (billion chained 2012 dollars - SAAR) | 16,277 | 16,371 | 16,286 | 15,683 | 15,499 | 15,391 | 15,455 | 15,433 | 15,419 | 15,405 | 15,413 | 15,437 | 15,502 | 15,533 | 15,559 | 15,569 | 15,591 | 15,615 | 15,644 | 15,669 | 15,695 | 15,711 | 15,742 | 15,778 |
| Percent change from prior year  | 8      | 8      | 8.9    | -9.3   | -5.8   | -4.7   | -4.8   | -1.7   | -2.3   | -1.7   | -0.3   | -1     | -4.8   | -5.1   | -4.5   | -0.7   | 0.6    | 1.5    | 1.2    | 1.5    | 1.8    | 2      | 2.1    | 2.2    |
| Manufacturing Production Index (Index, 2012=100)                      | 103.8  | 104.2  | 104.4  | 104.1  | 104.2  | 104.4  | 104.6  | 104.9  | 105.2  | 105.6  | 106.0  | 106.5  | 107.0  | 107.5  | 107.9  | 108.4  | 108.8  | 109.1  | 109.4  | 109.6  | 109.9  | 110.1  | 110.3  | 110.5  |
| Percent change from prior year  | -2.2   | -1.8   | 3.5    | 22.7   | 18.3   | 9.9    | 5.6    | 4.5    | 4.8    | 3.8    | 3.3    | 2.8    | 3.1    | 3.2    | 3.4    | 4.1    | 4.4    | 4.6    | 4.6    | 4.5    | 4.5    | 4.2    | 4      | 3.8    |
| <b>Weather</b>  |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
| U.S. Heating Degree-Days  | 785    | 679    | 550    | 308    | 134    | 28     | 7      | 10     | 53     | 239    | 485    | 769    | 848    | 684    | 558    | 314    | 134    | 28     | 7      | 10     | 53     | 239    | 485    | 769    |
| U.S. Cooling Degree-Days  | 6      | 12     | 24     | 43     | 127    | 247    | 359    | 333    | 183    | 68     | 22     | 11     | 11     | 12     | 23     | 40     | 127    | 247    | 359    | 333    | 184    | 68     | 22     | 11     |

**Notes:**  
The approximate break between historical and forecast values is shown with estimates and forecasts in italics.

UNITIL ENERGY SYSTEMS, INC.  
INFLATION ALLOWANCE  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 6.1 Revised

Source: Energy Information Administration  
Short-Term Energy Outlook  
Publication Date: December 7, 2021

Table 1. U.S. Energy Markets Summary

|   | 2019   |        |        |        |        |        |        |        |        |        |        |        | 2020   |        |        |        |        |        |        |        |        |        |        |        |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
|   | Jan    | Feb    | Mar    | Apr    | May    | Jun    | Jul    | Aug    | Sep    | Oct    | Nov    | Dec    | Jan    | Feb    | Mar    | Apr    | May    | Jun    | Jul    | Aug    | Sep    | Oct    | Nov    | Dec    |
| <b>Macroeconomic</b>  |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
| Real Gross Domestic Product (billion chained 2012 dollars - SAAR)     | 18,833 | 18,833 | 18,833 | 18,983 | 18,983 | 18,983 | 19,113 | 19,113 | 19,113 | 19,202 | 19,202 | 19,202 | 18,952 | 18,952 | 18,952 | 17,258 | 17,258 | 17,258 | 18,561 | 18,561 | 18,561 | 18,768 | 18,768 | 18,768 |
| Percent change from prior year  | 2.2    | 2.2    | 2.2    | 2.1    | 2.1    | 2.1    | 2.3    | 2.3    | 2.3    | 2.6    | 2.6    | 2.6    | 0.6    | 0.6    | 0.6    | -9.1   | -9.1   | -9.1   | -2.9   | -2.9   | -2.9   | -2.3   | -2.3   | -2.3   |
| GDP Implicit Price Deflator (Index, 2012=100)                         | 111.5  | 111.5  | 111.5  | 112.1  | 112.1  | 112.1  | 112.5  | 112.5  | 112.5  | 112.9  | 112.9  | 112.9  | 113.4  | 113.4  | 113.4  | 113.0  | 113.0  | 113.0  | 114.0  | 114.0  | 114.0  | 114.6  | 114.6  | 114.6  |
| Percent change from prior year  | 2.0    | 2.0    | 2.0    | 1.8    | 1.8    | 1.8    | 1.7    | 1.7    | 1.7    | 1.6    | 1.6    | 1.6    | 1.7    | 1.7    | 1.7    | 0.7    | 0.7    | 0.7    | 1.3    | 1.3    | 1.3    | 1.5    | 1.5    | 1.5    |
| Real Disposable Personal Income (billion chained 2012 dollars - SAAR) | 14,714 | 14,742 | 14,733 | 14,678 | 14,674 | 14,686 | 14,704 | 14,778 | 14,808 | 14,821 | 14,886 | 14,844 | 14,977 | 15,069 | 14,844 | 17,171 | 16,333 | 16,057 | 16,152 | 15,554 | 15,643 | 15,568 | 15,367 | 15,394 |
| Percent change from prior year  | 3.5    | 3.5    | 3.0    | 2.4    | 2.1    | 1.9    | 1.6    | 1.8    | 2.1    | 2.0    | 2.3    | 0.8    | 1.8    | 2.2    | 0.8    | 17.0   | 11.3   | 9.3    | 9.8    | 5.3    | 5.6    | 5.0    | 3.2    | 3.7    |
| Manufacturing Production Index (Index, 2012=100)                      | 100.7  | 100.2  | 100.1  | 99.3   | 99.4   | 99.6   | 99.2   | 99.8   | 99.1   | 98.4   | 99.3   | 99.2   | 99.0   | 99.0   | 94.7   | 79.7   | 83.4   | 89.6   | 93.3   | 94.6   | 94.6   | 96.0   | 96.7   | 97.3   |
| Percent change from prior year  | 0.6    | -0.9   | -1.1   | -2.5   | -1.7   | -2.1   | -2.7   | -2.3   | -2.9   | -3.2   | -2     | -2.2   | -1.7   | -1.1   | -5.4   | -19.8  | -16.1  | -10.1  | -6     | -5.1   | -4.6   | -2.5   | -2.6   | -1.9   |
| <b>Weather</b>  |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
| U.S. Heating Degree-Days  | 862    | 722    | 634    | 289    | 159    | 34     | 5      | 10     | 41     | 255    | 591    | 718    | 741    | 654    | 485    | 360    | 157    | 26     | 5      | 7      | 59     | 249    | 423    | 752    |
| U.S. Cooling Degree-Days  | 9      | 18     | 18     | 42     | 129    | 226    | 372    | 335    | 242    | 75     | 16     | 14     | 15     | 12     | 42     | 42     | 105    | 246    | 396    | 355    | 179    | 82     | 31     | 7      |
|   | 2021   |        |        |        |        |        |        |        |        |        |        |        | 2022   |        |        |        |        |        |        |        |        |        |        |        |
|   | Jan    | Feb    | Mar    | Apr    | May    | Jun    | Jul    | Aug    | Sep    | Oct    | Nov    | Dec    | Jan    | Feb    | Mar    | Apr    | May    | Jun    | Jul    | Aug    | Sep    | Oct    | Nov    | Dec    |
| <b>Macroeconomic</b>  |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
| Real Gross Domestic Product (billion chained 2012 dollars - SAAR)     | 19,056 | 19,056 | 19,056 | 19,368 | 19,368 | 19,368 | 19,465 | 19,465 | 19,465 | 19,600 | 19,673 | 19,750 | 19,836 | 19,915 | 19,994 | 20,075 | 20,150 | 20,224 | 20,300 | 20,365 | 20,423 | 20,470 | 20,519 | 20,565 |
| Percent change from prior year  | 0.5    | 0.5    | 0.5    | 12.2   | 12.2   | 12.2   | 4.9    | 4.9    | 4.9    | 4.4    | 4.8    | 5.2    | 4.1    | 4.5    | 4.9    | 3.6    | 4      | 4.4    | 4.3    | 4.6    | 4.9    | 4.4    | 4.3    | 4.1    |
| GDP Implicit Price Deflator (Index, 2012=100)                         | 115.8  | 115.8  | 115.8  | 117.5  | 117.5  | 117.5  | 119.2  | 119.2  | 119.2  | 119.9  | 120.3  | 120.6  | 120.9  | 121.2  | 121.4  | 121.6  | 121.8  | 122.0  | 122.1  | 122.3  | 122.5  | 122.7  | 122.9  | 123.1  |
| Percent change from prior year  | 2.1    | 2.1    | 2.1    | 4.1    | 4.1    | 4.1    | 4.6    | 4.6    | 4.6    | 4.6    | 4.9    | 5.2    | 4.4    | 4.6    | 4.8    | 3.4    | 3.6    | 3.8    | 2.5    | 2.6    | 2.8    | 2.3    | 2.2    | 2.1    |
| Real Disposable Personal Income (billion chained 2012 dollars - SAAR) | 16,989 | 15,548 | 19,120 | 16,103 | 15,598 | 15,518 | 15,618 | 15,588 | 15,335 | 15,321 | 15,267 | 15,238 | 15,245 | 15,259 | 15,291 | 15,360 | 15,411 | 15,462 | 15,528 | 15,574 | 15,611 | 15,629 | 15,659 | 15,689 |
| Percent change from prior year  | 13.4   | 3.2    | 28.8   | -6.2   | -4.5   | -3.4   | -3.3   | 0.2    | -2     | -1.6   | -0.6   | -1     | -10.3  | -1.9   | -20    | -4.6   | -1.2   | -0.4   | -0.6   | -0.1   | 1.8    | 2      | 2.6    | 3      |
| Manufacturing Production Index (Index, 2012=100)                      | 98.8   | 95.0   | 98.3   | 98.2   | 99.1   | 98.9   | 100.5  | 100.0  | 99.4   | 100.7  | 100.9  | 101.2  | 101.6  | 102.1  | 102.6  | 103.1  | 103.6  | 104.2  | 104.9  | 105.4  | 105.9  | 106.4  | 106.8  | 107.2  |
| Percent change from prior year  | -0.2   | -4.1   | 3.7    | 23.2   | 18.8   | 10.4   | 7.7    | 5.7    | 5      | 4.9    | 4.4    | 4      | 2.9    | 7.5    | 4.4    | 5      | 4.6    | 5.4    | 4.4    | 5.4    | 6.6    | 5.7    | 5.9    | 5.9    |
| <b>Weather</b>  |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
| U.S. Heating Degree-Days  | 805    | 795    | 508    | 309    | 151    | 12     | 5      | 6      | 40     | 181    | 479    | 776    | 842    | 679    | 556    | 316    | 144    | 32     | 7      | 11     | 59     | 254    | 501    | 786    |
| U.S. Cooling Degree-Days  | 10     | 12     | 28     | 36     | 100    | 274    | 346    | 356    | 199    | 85     | 16     | 11     | 11     | 12     | 24     | 42     | 120    | 237    | 347    | 323    | 176    | 62     | 20     | 10     |

**Notes:**  
The approximate break between historical and forecast values is shown with estimates and forecasts in italics.

**Inflation Adjustment  
Test Year USC Amortizations**

**Workpaper 6.2**

|  | 2020       |
|--|------------|
| 12-30-10-00-404-03-00 SOFTWARE AMORT - OTHER               | \$ 343,313 |
| 12-30-10-00-404-04-00 FINANCIAL REPORT WRITER AMORTIZATION | 7,350      |
| 12-30-10-00-404-23-00 POWER TAX SYSTEM AMORT               | 30,284     |
| 12-30-10-00-404-25-00 AMORTIZATION - PAYMENT SYSTEM        | 1,492      |
| Total  | \$ 382,438 |
| UES Allocation   | 28.17%     |
| Amount Billed to UES                                       | 107,733    |

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**Workpaper 6.3**

**Inflation Adjustment  
Test Year Facility Leases**

|  | <b>2020</b>         |
|--|---------------------|
| <b>12-30-10-00-9310100 BUILDING RENT</b>           | <b>\$ 1,252,284</b> |
| <b>12-30-10-00-9310700 CALL CENTER RENT</b>        | <b>158,796</b>      |
| <b>12-30-10-00-9310800 PORTSMOUTH RENT EXPENSE</b> | <b>203,988</b>      |
| <b>Total</b>                                       | <b>\$ 1,615,068</b> |
| <b>UES Allocation</b>                              | <b>28.17%</b>       |
| <b>Amount Billed to UES</b>                        | <b>454,965</b>      |

UNITIL ENERGY SYSTEMS, INC.  
TEST YEAR AMORTIZATION EXPENSE  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 7.1

| LINE NO. | (1)<br>DESCRIPTION                             | (2)<br>BEGINNING<br>UNAMORTIZED<br>BALANCE 2020 <sup>(1)</sup> | (3)<br>2020<br>AMORTIZATION<br>EXPENSE | (4)<br>ENDING<br>UNAMORTIZED<br>BALANCE 2020 |
|----------|--|--|--|--|
| 1        | Unitil Energy Systems 303-Intangible Plant:    |  |  |  |
| 2        | 2014 Web Map Improvements                      | \$ 45  | \$ 45                                  | \$ -   |
| 3        | Enhance critical financial systems             | 1,453  | 1,453                                  | -  |
| 4        | Desktop Client Mgmt                            | 148  | 148                                    | -  |
| 5        | 2014 Gen Software Enhancements                 | 311  | 311                                    | -  |
| 6        | EETS Enhancements 2014                         | 114  | 114                                    | -  |
| 7        | Electric Inspections                           | 10,429   | 10,429                                 | -  |
| 8        | Milsoft IVR Upgrade                            | 322  | 322                                    | -  |
| 9        | MV90xi Upgrade from 2.0 SP1 tp 5.0             | 4,517  | 4,517                                  | -  |
| 10       | 2015 IT Infrastructure                         | 11,310   | 8,482                                  | 2,827  |
| 11       | 303-00/ 1/2 : Intangible Software 5 yr         | 1,936  | 1,162                                  | 774  |
| 12       | Municipal Maps & Reports                       | 10,557   | 6,334                                  | 4,223  |
| 13       | MV-90 xi TCIP Network Function/Lisc            | 3,833  | 2,300                                  | 1,533  |
| 14       | First Responder - iRestore                     | 48,180   | 24,090                                 | 24,090                                       |
| 15       | Enhancements for Third Party Attach            | 7,083  | 3,400                                  | 3,683  |
| 16       | Electric Inspections                           | 17,661   | 7,849                                  | 9,812  |
| 17       | General Software Enhancements                  | 5,036  | 2,238                                  | 2,798  |
| 18       | 2015 Cyber Security Enhancements11             | 172  | 76                                     | 95   |
| 19       | 2016 IT Infrastructure                         | 28,173   | 12,521                                 | 15,652                                       |
| 20       | GPS OMS - Interface                            | 1,553  | 690                                    | 863  |
| 21       | 2016 Cyber Security Enhancements               | 264  | 118                                    | 147  |
| 22       | Unify Workforce Management System              | 7,418  | 3,297                                  | 4,121  |
| 23       | General Software Enhancements                  | 4,170  | 1,853                                  | 2,317  |
| 24       | DPU ORP System                                 | 10,868   | 4,830                                  | 6,038  |
| 25       | 303-00/ 1/2 : Intangible Software 5 yr         | 68,677   | 23,546                                 | 45,130                                       |
| 26       | EETS Enhancements                              | 19,346   | 6,633                                  | 12,713                                       |
| 27       | 303-00/ 1/2 : Intangible Software 5 yr         | 2,525  | 842                                    | 1,683  |
| 28       | 24 Hr Damage Assess. & Field Rest.             | 43,631   | 13,425                                 | 30,206                                       |
| 29       | 2017 Cyber Security                            | 2,366  | 710                                    | 1,656  |
| 30       | 2017 IT Infrastructure                         | 10,374   | 3,112                                  | 7,262  |
| 31       | Electronic Time Sheet Phase One                | 6,275  | 1,793                                  | 4,482  |
| 32       | Eintake Migration                              | 20,026   | 5,589                                  | 14,437                                       |
| 33       | AMI Command Center Version Upgrade             | 7,422  | 1,936                                  | 5,486  |
| 34       | Meter Data Archiving Plan                      | 2,871  | 749                                    | 2,122  |
| 35       | Upgrade OMS Webpage                            | 5,390  | 1,320                                  | 4,070  |
| 36       | Powerplan Updated License                      | 72,023   | 17,638                                 | 54,385                                       |
| 37       | 303-00/ 1/2 : Intangible Software 5 yr         | 73,752   | 19,240                                 | 54,513                                       |
| 38       | IS Project Tracker Replacement                 | 6,999  | 1,826                                  | 5,173  |
| 39       | Legacy Interface Job Rewrite                   | 3,765  | 941                                    | 2,824  |
| 40       | General Software Enhancements - 2018           | 16,888   | 4,222                                  | 12,666                                       |
| 41       | UPS Reporting                                  | 971  | 228                                    | 742  |
| 42       | Reset In Service Date                          | N/A  | (11,313)                               | N/A  |
| 43       | 2018 IT Infrastructure                         | 38,777   | 9,665                                  | 20,119                                       |
| 44       | 2018 Cyber Security Enhancements               | 5,491  | 1,432                                  | 4,058  |
| 45       | WebOps Replacements - Year 1 of 3              | 15,895   | 3,974                                  | 11,921                                       |
| 46       | Dev/ Staging Refresh                           | 9,380  | 1,908                                  | 7,472  |
| 47       | OMS Regulatory Reports                         | 6,459  | 1,314                                  | 5,146  |
| 48       | Microsoft Exchange Upgrade                     | 4,279  | 870                                    | 3,409  |
| 49       | Electronic Time Sheet Phase 2                  | 23,922   | 4,865                                  | 19,056                                       |
| 50       | Metersense Upgrade 4.2 to 4.3                  | 491  | 100                                    | 391  |
| 51       | FCS Upgrade                                    | 971  | 198                                    | 774  |
| 52       | Power Plant Assets                             | 44,323   | 18,996                                 | 25,327                                       |
| 53       | Power Plant Assets                             | 30,339   | 13,002                                 | 17,336                                       |
| 54       | OMS ABB Purchase                               | 296,165  | 101,542                                | 194,623                                      |
| 55       | OMS Integration & Implementation               | 184,760  | 63,346                                 | 121,414                                      |
| 56       | OMS Osmose Field Survey                        | 66,874   | 22,928                                 | 43,946                                       |
| 57       | OMS Internal Labor                             | 8,264  | 2,833                                  | 5,431  |
| 58       | Power Plant Asset Upgrade                      | 31,634   | 8,077                                  | 23,558                                       |
| 59       | Meter Data Management                          | 1,898,800  | 239,848                                | 1,658,951                                    |
| 60       | TESS Replacement                               | 7,023  | 759                                    | 6,264  |
| 61       | FCS Upgrade                                    | 10,361   | 889                                    | 9,472  |
| 62       | 2019 General Software Enhancements             | 18,921   | 3,808                                  | 14,851                                       |
| 63       | WebOps Replacement - Year 2 of 3               | 21,675   | 4,146                                  | 17,190                                       |
| 64       | Reporting Blanket                              | 35,245   | 6,877                                  | 27,832                                       |
| 65       | 2019 Infrastructure PC & Network               | 314,152  | 62,386                                 | 246,600                                      |
| 66       | Regulatory Work Blanket                        | 8,972  | 1,078                                  | 7,860  |
| 67       | GIS Overlay Electronic Inspection              | 19,040   | 3,808                                  | 14,915                                       |
| 68       | OMS Upgrade to V9.                             | 4,457  | 371                                    | 4,086  |
| 69       | GIS Enhancements                               | 6,520  | 543                                    | 5,977  |
| 70       | Generator Interconnection Database             | 49,881   | 10,086                                 | 38,961                                       |
| 71       | 2019 Voice System Replacement                  | 383,511  | 38,479                                 | 341,805                                      |
| 72       | 2019 Interface Enhancements                    | 21,083   | 2,065                                  | 18,850                                       |
| 73       | 2019 Customer Facing Enhancements              | 371,975  | 37,455                                 | 331,506                                      |
| 74       | 303-00/ 1/2 : Intangible Software 5 yr         | 17,338   | 3,468                                  | 9,536  |
| 75       | E-intake Functionality to GEM                  | 28,776   | 480                                    | 28,297                                       |
| 76       | EE Tracking & Reporting Syst                   | 81,190   | 1,353                                  | 79,837                                       |
| 77       | MV90xi Upgrade v4.5 to 6.0                     | 15,326   | 255                                    | 15,071                                       |
| 78       | Replace MV-90 Communication Bank Modules       | 5,172  | 922                                    | 4,194  |
| 79       | AMI Command Center Upgrade                     | 37,259   | 621                                    | 36,638                                       |
| 80       | Metersense Upgrade 2020                        | 557  | 9                                      | 548  |
| 81       | Reporting Blanket                              | 37,767   | 629                                    | 37,137                                       |
| 82       | Cyber Security Enhancements                    | 36,913   | 615                                    | 36,298                                       |
| 83       | Power Plan Upgrade                             | 111,894  | 1,865                                  | 110,029                                      |
| 84       | 2020 IT Infrastructure Budget                  | 492,478  | 8,208                                  | 484,270                                      |
| 85       | 2020 Customer Facing Enhancements              | 232,051  | 3,868                                  | 228,183                                      |
| 86       | 2020 Interface Enhancements                    | 50,185   | 836                                    | 49,349                                       |
| 87       | 2020 General Software Enhancements             | 1,488  | 25                                     | 1,463  |
| 88       | 2017 CIS Amortization                          | 9,199,227  | 512,318                                | 8,686,909                                    |
| 89       | Total UES Amortization Expense for Account 303 | \$ 14,826,115  | \$ 1,392,138                           | \$ 13,395,382                                |

**NOTES**

(1) Projects Installed in 2020 Reflect Total Project Cost

| UNITIL ENERGY SYSTEMS, INC.<br>RATE YEAR AMORTIZATION EXPENSE |  |                    | Workpaper 7.2               |
|---|--|--------------------|-----------------------------|
|   | (1)  | (2)                | (3)                         |
| LINE NO.  | DESCRIPTION                                    | TOTAL PROJECT COST | ANNUAL AMORTIZATION EXPENSE |
| 1   | Unitil Energy Systems 303-Intangible Plant:    |                    |                             |
| 2   | First Responder - iRestore                     | 120,450            | 24,090                      |
| 3   | Enhancements for Third Party Attach            | 17,000             | 3,400                       |
| 4   | Electric Inspections                           | 39,247             | 7,849                       |
| 5   | General Software Enhancements                  | 11,191             | 2,238                       |
| 6   | 2015 Cyber Security Enhancements11             | 381                | 76                          |
| 7   | 2016 IT Infrastructure                         | 62,607             | 12,522                      |
| 8   | GPS OMS - Interface                            | 3,450              | 690                         |
| 9   | 2016 Cyber Security Enhancements               | 588                | 118                         |
| 10  | Unify Workforce Management System              | 16,484             | 3,297                       |
| 11  | General Software Enhancements                  | 9,266              | 1,853                       |
| 12  | DPU ORP System                                 | 24,150             | 4,830                       |
| 13  | 303-00/ 1/2 : Intangible Software 5 yr         | 117,732            | 23,546                      |
| 14  | EETS Enhancements                              | 33,165             | 6,633                       |
| 15  | 303-00/ 1/2 : Intangible Software 5 yr         | 4,207              | 841                         |
| 16  | 24 Hr Damage Assess. & Field Rest.             | 67,124             | 13,425                      |
| 17  | 2017 Cyber Security                            | 3,549              | 710                         |
| 18  | 2017 IT Infrastructure                         | 15,561             | 3,112                       |
| 19  | Electronic Time Sheet Phase One                | 8,964              | 1,793                       |
| 20  | Eintake Migration                              | 27,943             | 5,589                       |
| 21  | AMI Command Center Version Upgrade             | 9,681              | 1,936                       |
| 22  | Meter Data Archiving Plan                      | 3,744              | 749                         |
| 23  | Upgrade OMS Webpage                            | 6,600              | 1,320                       |
| 24  | Powerplan Updated License                      | 88,191             | 17,638                      |
| 25  | 303-00/ 1/2 : Intangible Software 5 yr         | 96,044             | 19,240                      |
| 26  | IS Project Tracker Replacement                 | 9,129              | 1,826                       |
| 27  | Legacy Interface Job Rewrite                   | 4,775              | 941                         |
| 28  | General Software Enhancements - 2018           | 22,077             | 4,222                       |
| 29  | UPS Reporting                                  | 1,142              | 228                         |
| 30  | 2018 IT Infrastructure                         | 49,114             | 9,665                       |
| 31  | 2018 Cyber Security Enhancements               | 7,175              | 1,432                       |
| 32  | WebOps Replacements - Year 1 of 3              | 22,788             | 3,974                       |
| 33  | Dev/ Staging Refresh                           | 9,539              | 1,908                       |
| 34  | OMS Regulatory Reports                         | 6,569              | 1,314                       |
| 35  | Microsoft Exchange Upgrade                     | 4,352              | 870                         |
| 36  | Electronic Time Sheet Phase 2                  | 24,327             | 4,865                       |
| 37  | Metersense Upgrade 4.2 to 4.3                  | 499                | 100                         |
| 38  | FCS Upgrade                                    | 985                | 198                         |
| 39  | Power Plant Assets                             | 189,956            | 18,996                      |
| 40  | Power Plant Assets                             | 130,023            | 13,002                      |
| 41  | OMS ABB Purchase                               | 1,015,424          | 101,542                     |
| 42  | OMS Integration & Implementation               | 633,462            | 63,346                      |
| 43  | OMS Osmose Field Survey                        | 229,282            | 22,928                      |
| 44  | OMS Internal Labor                             | 28,334             | 2,833                       |
| 45  | Power Plant Asset Upgrade                      | 80,769             | 8,077                       |
| 46  | Meter Data Management                          | 2,398,484          | 239,848                     |
| 47  | TESS Replacement                               | 7,593              | 759                         |
| 48  | FCS Upgrade                                    | 10,361             | 2,320                       |
| 49  | 2019 General Software Enhancements             | 18,921             | 3,637                       |
| 50  | WebOps Replacement - Year 2 of 3               | 21,675             | 4,126                       |
| 51  | Reporting Blanket                              | 35,245             | 6,680                       |
| 52  | 2019 Infrastructure PC & Network               | 314,152            | 60,392                      |
| 53  | Regulatory Work Blanket                        | 8,972              | 2,007                       |
| 54  | GIS Overlay Electronic Inspection              | 19,040             | 3,808                       |
| 55  | OMS Upgrade to V9.                             | 4,457              | 891                         |
| 56  | GIS Enhancements                               | 6,520              | 1,304                       |
| 57  | Generator Interconnection Database             | 49,881             | 9,948                       |
| 58  | 2019 Voice System Replacement                  | 383,511            | 37,630                      |
| 59  | 2019 Interface Enhancements                    | 21,083             | 2,114                       |
| 60  | 2019 Customer Facing Enhancements              | 371,975            | 37,178                      |
| 61  | 303-00/ 1/2 : Intangible Software 5 yr         | 17,338             | 3,468                       |
| 62  | E-intake Functionality to GEM                  | 28,776             | 5,755                       |
| 63  | EE Tracking & Reporting Syst                   | 81,190             | 16,238                      |
| 64  | MV90xi Upgrade v4.5 to 6.0                     | 15,326             | 3,065                       |
| 65  | Replace MV-90 Communication Bank Modules       | 5,172              | 11,735                      |
| 66  | AMI Command Center Upgrade                     | 37,259             | 7,452                       |
| 67  | Metersense Upgrade 2020                        | 557                | 111                         |
| 68  | Reporting Blanket                              | 37,767             | 7,553                       |
| 69  | Cyber Security Enhancements                    | 36,913             | 7,383                       |
| 70  | Power Plan Upgrade                             | 111,894            | 22,379                      |
| 71  | 2020 IT Infrastructure Budget                  | 492,478            | 98,496                      |
| 72  | 2020 Customer Facing Enhancements              | 232,051            | 46,410                      |
| 73  | 2020 Interface Enhancements                    | 50,185             | 10,037                      |
| 74  | 2020 General Software Enhancements             | 1,488              | 298                         |
| 75  | 2017 CIS Amortization                          | 9,701,357          | 512,318                     |
| 76  | Total UES Amortization Expense for Account 303 | \$ 17,778,662      | \$ 1,585,103                |



UNITIL ENERGY SYSTEMS, INC.  
RATE YEAR AMORTIZATION EXPENSE

Workpaper 7.2 Revised

| LINE<br>NO. | DESCRIPTION                                    | (1)                      | (2)                               | (3) |
|-------------|--|--------------------------|-----------------------------------|-----|
|             |  | TOTAL<br>PROJECT<br>COST | ANNUAL<br>AMORTIZATION<br>EXPENSE |     |
| 1           | Unitil Energy Systems 303-Intangible Plant:    |                          |                                   |     |
| 2           | Enhancements for Third Party Attach            | 17,000                   | 3,400                             |     |
| 3           | Electric Inspections                           | 39,247                   | 7,849                             |     |
| 4           | General Software Enhancements                  | 11,191                   | 2,238                             |     |
| 5           | 2015 Cyber Security Enhancements11             | 381                      | 76                                |     |
| 6           | 2016 IT Infrastructure                         | 62,607                   | 12,522                            |     |
| 7           | GPS OMS - Interface                            | 3,450                    | 690                               |     |
| 8           | 2016 Cyber Security Enhancements               | 588                      | 118                               |     |
| 9           | Unify Workforce Management System              | 16,484                   | 3,297                             |     |
| 10          | General Software Enhancements                  | 9,266                    | 1,853                             |     |
| 11          | DPU ORP System                                 | 24,150                   | 4,830                             |     |
| 12          | 303-00/ 1/2 : Intangible Software 5 yr         | 117,732                  | 23,546                            |     |
| 13          | EETS Enhancements                              | 33,165                   | 6,633                             |     |
| 14          | 303-00/ 1/2 : Intangible Software 5 yr         | 4,207                    | 841                               |     |
| 15          | 24 Hr Damage Assess. & Field Rest.             | 67,124                   | 13,425                            |     |
| 16          | 2017 Cyber Security                            | 3,549                    | 710                               |     |
| 17          | 2017 IT Infrastructure                         | 15,561                   | 3,112                             |     |
| 18          | Electronic Time Sheet Phase One                | 8,964                    | 1,793                             |     |
| 19          | Eintake Migration                              | 27,943                   | 5,589                             |     |
| 20          | AMI Command Center Version Upgrade             | 9,681                    | 1,936                             |     |
| 21          | Meter Data Archiving Plan                      | 3,744                    | 749                               |     |
| 22          | Upgrade OMS Webpage                            | 6,600                    | 1,320                             |     |
| 23          | Powerplan Updated License                      | 88,191                   | 17,638                            |     |
| 24          | 303-00/ 1/2 : Intangible Software 5 yr         | 96,044                   | 19,240                            |     |
| 25          | IS Project Tracker Replacement                 | 9,129                    | 1,826                             |     |
| 26          | Legacy Interface Job Rewrite                   | 4,775                    | 941                               |     |
| 27          | General Software Enhancements - 2018           | 22,077                   | 4,222                             |     |
| 28          | UPS Reporting                                  | 1,142                    | 228                               |     |
| 29          | 2018 IT Infrastructure                         | 49,114                   | 9,665                             |     |
| 30          | 2018 Cyber Security Enhancements               | 7,175                    | 1,432                             |     |
| 31          | WebOps Replacements - Year 1 of 3              | 22,788                   | 3,974                             |     |
| 32          | Dev/ Staging Refresh                           | 9,539                    | 1,908                             |     |
| 33          | OMS Regulatory Reports                         | 6,569                    | 1,314                             |     |
| 34          | Microsoft Exchange Upgrade                     | 4,352                    | 870                               |     |
| 35          | Electronic Time Sheet Phase 2                  | 24,327                   | 4,865                             |     |
| 36          | Metersense Upgrade 4.2 to 4.3                  | 499                      | 100                               |     |
| 37          | FCS Upgrade                                    | 985                      | 198                               |     |
| 38          | Power Plant Assets                             | 189,956                  | 18,996                            |     |
| 39          | Power Plant Assets                             | 130,023                  | 13,002                            |     |
| 40          | OMS ABB Purchase                               | 1,015,424                | 101,542                           |     |
| 41          | OMS Integration & Implementation               | 633,462                  | 63,346                            |     |
| 42          | OMS Osmose Field Survey                        | 229,282                  | 22,928                            |     |
| 43          | OMS Internal Labor                             | 28,334                   | 2,833                             |     |
| 44          | Power Plant Asset Upgrade                      | 80,769                   | 8,077                             |     |
| 45          | Meter Data Management                          | 2,398,484                | 239,848                           |     |
| 46          | TESS Replacement                               | 7,593                    | 759                               |     |
| 47          | FCS Upgrade                                    | 10,361                   | 2,320                             |     |
| 48          | 2019 General Software Enhancements             | 18,921                   | 3,637                             |     |
| 49          | WebOps Replacement - Year 2 of 3               | 21,675                   | 4,126                             |     |
| 50          | Reporting Blanket                              | 35,245                   | 6,680                             |     |
| 51          | 2019 Infrastructure PC & Network               | 314,152                  | 60,392                            |     |
| 52          | Regulatory Work Blanket                        | 8,972                    | 2,007                             |     |
| 53          | GIS Overlay Electronic Inspection              | 19,040                   | 3,808                             |     |
| 54          | OMS Upgrade to V9.                             | 4,457                    | 891                               |     |
| 55          | GIS Enhancements                               | 6,520                    | 1,304                             |     |
| 56          | Generator Interconnection Database             | 49,881                   | 9,948                             |     |
| 57          | 2019 Voice System Replacement                  | 383,511                  | 37,630                            |     |
| 58          | 2019 Interface Enhancements                    | 21,083                   | 2,114                             |     |
| 59          | 2019 Customer Facing Enhancements              | 371,975                  | 37,178                            |     |
| 60          | 303-00/ 1/2 : Intangible Software 5 yr         | 17,338                   | 3,468                             |     |
| 61          | E-intake Functionality to GEM                  | 28,776                   | 5,755                             |     |
| 62          | EE Tracking & Reporting Syst                   | 81,190                   | 16,238                            |     |
| 63          | MV90xi Upgrade v4.5 to 6.0                     | 15,326                   | 3,065                             |     |
| 64          | Replace MV-90 Communication Bank Modules       | 5,172                    | 11,735                            |     |
| 65          | AMI Command Center Upgrade                     | 37,259                   | 7,452                             |     |
| 66          | Metersense Upgrade 2020                        | 557                      | 111                               |     |
| 67          | Reporting Blanket                              | 37,767                   | 7,553                             |     |
| 68          | Cyber Security Enhancements                    | 36,913                   | 7,383                             |     |
| 69          | Power Plan Upgrade                             | 111,894                  | 22,379                            |     |
| 70          | 2020 IT Infrastructure Budget                  | 492,478                  | 98,496                            |     |
| 71          | 2020 Customer Facing Enhancements              | 232,051                  | 46,410                            |     |
| 72          | 2020 Interface Enhancements                    | 50,185                   | 10,037                            |     |
| 73          | 2020 General Software Enhancements             | 1,488                    | 298                               |     |
| 74          | 2017 CIS Amortization                          | 9,701,357                | 512,318                           |     |
| 75          | Total UES Amortization Expense for Account 303 | \$ 17,658,212            | \$ 1,561,013                      |     |

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Settlement Attachment 01  
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UNITIL ENERGY SYSTEMS, INC.  
TEST YEAR USC AMORTIZATION EXPENSE  
12 MONTHS ENDED DECEMBER 31, 2020

Workpaper 7.3

|          |  | (1)   | (2)                       | (3)                             | (4) |
|----------|--|---|---------------------------|---------------------------------|-----|
| LINE NO. | DESCRIPTION                                    | BEGINNING UNAMORTIZED BALANCE 2020 <sup>(1)</sup> | 2020 AMORTIZATION EXPENSE | ENDING UNAMORTIZED BALANCE 2020 |     |
| 1        | Financial Report Writer Replacement            | \$ 7,350  | \$ 7,350                  | \$ -                            |     |
| 2        | Flexi Upgrade                                  | 10,798  | 5,890                     | 4,908                           |     |
| 3        | Dataview Upgrade                               | 4,553   | 2,602                     | 1,951                           |     |
| 4        | Powertax Repair Module                         | 75,709  | 30,284                    | 45,425                          |     |
| 5        | USC Time & Billing Enhancements                | 32,287  | 12,108                    | 20,179                          |     |
| 6        | PC & Furniture 032018                          | 310,955   | 143,517                   | 167,437                         |     |
| 7        | Software - Facilities WO&PM Tracking/Reporting | 17,052  | 4,991                     | 12,061                          |     |
| 8        | PC & Furniture 082018                          | 312,111   | 120,817                   | 191,294                         |     |
| 9        | Upgrade C-Series Bottomline Check Printing     | 5,597   | 1,492                     | 4,104                           |     |
| 10       | ADP Vacation Enhancements                      | 2,635   | 687                       | 1,948                           |     |
| 11       | General Infrastructure Enhancements            | 9,113   | 2,377                     | 6,736                           |     |
| 12       | 2018 Flexi upgrade                             | 16,530  | 4,048                     | 12,482                          |     |
| 13       | Flexi Report Writer                            | 6,370   | 1,560                     | 4,810                           |     |
| 14       | USC Furn & Equipment - Hamp&CSC                | 4,263   | 867                       | 3,396                           |     |
| 15       | IT Control Testing Automation                  | 320,088   | 21,339                    | 298,749                         |     |
| 16       | HR & Payroll Record Scanning                   | 26,917  | 1,794                     | 25,122                          |     |
| 17       | USC 2019 Furniture & PC's                      | 310,711   | 20,714                    | 289,996                         |     |
| 18       | Total  | \$ 1,473,037                                      | \$ 382,438                | \$ 1,090,598                    |     |
| 19       | UES Apportionment                              |   | 27.50%                    |                                 |     |
| 20       | Total Billed to Unitil Energy Systems          |   | 105,171                   |                                 |     |

**NOTES**

(1) Projects Installed in 2020 Reflect Total Project Cost

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Settlement Attachment 01  
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**UNITIL ENERGY SYSTEMS, INC.  
RATE YEAR USC AMORTIZATION EXPENSE**

**Workpaper 7.4**

| LINE<br>NO. | DESCRIPTION                                    | (1) | (2)                      | (3)                               |
|-------------|--|-----|--------------------------|-----------------------------------|
|             |  |     | TOTAL<br>PROJECT<br>COST | ANNUAL<br>AMORTIZATION<br>EXPENSE |
| 1           | Powertax Repair Module                         |     | 151,418                  | 30,284                            |
| 2           | USC Time & Billing Enhancements                |     | 58,522                   | 12,108                            |
| 3           | PC & Furniture 032018                          |     | 574,070                  | 143,517                           |
| 4           | Software - Facilities WO&PM Tracking/Reporting |     | 24,953                   | 4,991                             |
| 5           | PC & Furniture 082018                          |     | 483,268                  | 120,817                           |
| 6           | Upgrade C-Series Bottomline Check Printing     |     | 7,462                    | 1,492                             |
| 7           | ADP Vacation Enhancements                      |     | 3,437                    | 115                               |
| 8           | General Infrastructure Enhancements            |     | 11,887                   | 396                               |
| 9           | 2018 Flexi upgrade                             |     | 20,241                   | 4,048                             |
| 10          | Flexi Report Writer                            |     | 7,800                    | 1,560                             |
| 11          | USC Furn & Equipment - Hamp&CSC                |     | 4,335                    | 867                               |
| 12          | IT Control Testing Automation                  |     | 320,088                  | 64,018                            |
| 13          | HR & Payroll Record Scanning                   |     | 26,917                   | 5,383                             |
| 14          | USC 2019 Furniture & PC's                      |     | 310,711                  | 62,142                            |
| 15          | SOX Modernization                              |     | 75,517                   | 15,103                            |
| 16          | USC Time & Billing Upgrade/Replacement         |     | 587,704                  | 117,541                           |
| 17          | 2020 Flexi Upgrade                             |     | 25,531                   | 5,106                             |
| 18          | Total  |     | <u>\$ 2,693,861</u>      | <u>\$ 589,489</u>                 |
| 19          | UES Apportionment                              |     |                          | 27.50%                            |
| 20          | Total Billed to Unitil Energy Systems          |     |                          | <u>162,109</u>                    |

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**UNITIL ENERGY SYSTEMS, INC.  
RATE YEAR USC AMORTIZATION EXPENSE**

**Workpaper 7.4 Revised**

| LINE<br>NO. | DESCRIPTION   | (1) | (2)                      | (3)                               |
|-------------|---|-----|--------------------------|-----------------------------------|
|             |   |     | TOTAL<br>PROJECT<br>COST | ANNUAL<br>AMORTIZATION<br>EXPENSE |
| 1           | Powertax Repair Module                                |     | 151,418                  | 30,284                            |
| 2           | USC Time & Billing Enhancements                       |     | 58,522                   | 12,108                            |
| 3           | PC & Furniture 032018                                 |     | 574,070                  | 143,517                           |
| 4           | Software - Facilities WO&PM Tracking/Reporting        |     | 24,953                   | 4,991                             |
| 5           | PC & Furniture 082018                                 |     | 483,268                  | 120,817                           |
| 6           | Upgrade C-Series Bottomline Check Printing            |     | 7,462                    | 1,492                             |
| 7           | ADP Vacation Enhancements <sup>(1)</sup>              |     | 3,437                    | 687                               |
| 8           | General Infrastructure Enhancements <sup>(1)</sup>    |     | 11,887                   | 2,377                             |
| 9           | 2018 Flexi upgrade                                    |     | 20,241                   | 4,048                             |
| 10          | Flexi Report Writer                                   |     | 7,800                    | 1,560                             |
| 11          | USC Furn & Equipment - Hamp&CSC                       |     | 4,335                    | 867                               |
| 12          | IT Control Testing Automation                         |     | 320,088                  | 64,018                            |
| 13          | HR & Payroll Record Scanning                          |     | 26,917                   | 5,383                             |
| 14          | USC 2019 Furniture & PC's                             |     | 310,711                  | 62,142                            |
| 15          | SOX Modernization <sup>(2)</sup>                      |     | 75,517                   | -                                 |
| 16          | USC Time & Billing Upgrade/Replacement <sup>(2)</sup> |     | 625,663                  | -                                 |
| 17          | 2020 Flexi Upgrade <sup>(2)</sup>                     |     | 25,531                   | -                                 |
| 18          | Total   |     | <u>\$ 2,731,820</u>      | <u>\$ 454,292</u>                 |
| 19          | UES Apportionment                                     |     |                          | 27.50%                            |
| 20          | Total Billed to Unitil Energy Systems                 |     |                          | <u>124,930</u>                    |

**Notes:**

(1) Refer to DOE 5-14 part c

(2) Refer to Energy Tech Session 1-06 Revised

**Workpaper 8.1**

**UNITIL ENERGY SYSTEMS, INC.  
PAYROLL TAX ADJUSTMENT  
12 MONTHS ENDED DECEMBER 21, 2020**

|             | (1)  | (2)             | (3)          | (4)          | (5)                | (6)           | (7)                         | (8)                           |
|-------------|--|-----------------|--------------|--------------|--------------------|---------------|-----------------------------|-------------------------------|
|             | 2020 Wages<br>Subj. to Pay<br>Increase <sup>(1)</sup>                            | Union Increases |              |              | Nonunion Increases |               | Total<br>Proformed<br>Wages | Wage<br>Increase<br>Exclusion |
| LINE<br>NO. |  | 2020<br>3.0%    | 2021<br>3.0% | 2022<br>3.0% | 2021<br>3.65%      | 2022<br>3.65% |                             |                               |
| 1           | \$ 1,152,473   | \$ 14,158       | \$ 34,999    | \$ 36,049    | \$ 11,892          | \$ 12,326     | \$ 1,261,897                | \$ 68,250                     |
| 2           | Amount Chargeable to Capital at  |                 | 63.68%       |              |                    |               |                             | (43,462)                      |
| 3           | Pay Increase to O&M not subject to SS tax - above 2021 annual limit of \$142,800 |                 |              |              |                    |               |                             | \$ 24,788                     |

**Notes**

(1) For Unitil Energy Systems employees whose pay increases exceed the wage limit of \$142,800 subject to Social Security tax

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**Workpaper 8.2**

**UNITIL ENERGY SYSTEMS, INC.  
PAYROLL TAX ADJUSTMENT  
UNITIL SERVICE CORP.  
12 MONTHS ENDED DECEMBER 31, 2020**

| LINE<br>NO. | (1)<br>2020 Wages<br>Subj. to Pay<br>Increase <sup>(1)</sup>                      | (2)<br>Pay Increases |               | (3) | (4)                           | (5)                              |
|-------------|---|----------------------|---------------|-----|-------------------------------|----------------------------------|
|             |   | 2021<br>4.40%        | 2022<br>4.40% |     | Total<br>Proformed<br>Payroll | Payroll<br>Increase<br>Exclusion |
| 1           | \$ 7,922,472  | \$ 348,589           | \$ 363,927    |     | \$ 8,634,988                  | \$ 178,772                       |
| 2           | Amount Charged to UES at  |                      | 28.17%        |     |                               | 50,360                           |
| 3           | Amount Chargeable to Capital at   |                      | 29.42%        |     |                               | (14,816)                         |
| 4           | Pay Increase to O&M not subject to SS Tax<br>above 2021 annual limit of \$142,800 |                      |               |     |                               | \$ 35,544                        |

**Notes**

(1) For Unitil Service Corp. employees whose pay increases exceed the wage limit of \$142,800 subject

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Unitil Energy Systems, Inc.  
June 1, 2022 & 2023 Step Adjustment  
Illustrative Revenue Requirement

| Line No. | Description  | Rate Effective Date | 6/1/2022             |             | 6/1/2022                            |             |
|----------|--|---------------------|----------------------|-------------|-------------------------------------|-------------|
|          |  |                     | Investment Year 2021 |             | Investment Year 2022 <sup>(7)</sup> |             |
| 1        | Beginning Utility Plant <sup>(1)</sup>                               |                     | \$                   | 407,914,123 | \$                                  | 425,646,261 |
| 2        | Plant Additions <sup>(2)</sup>                                       |                     |                      | 22,889,867  |                                     | 33,006,791  |
| 3        | Retirements  |                     |                      | (5,157,729) |                                     | (1,650,340) |
| 4        | Ending Utility Plant   |                     |                      | 425,646,261 |                                     | 457,002,712 |
| 5        | Beginning Accumulated Depreciation <sup>(3)</sup>                    |                     |                      | 138,059,087 |                                     | 145,643,152 |
| 6        | Depreciation Expense   |                     |                      | 15,309,001  |                                     | 15,862,095  |
| 7        | Retirements  |                     |                      | (5,157,729) |                                     | (1,650,340) |
| 8        | Cost of Removal, Salvage and Transfers                               |                     |                      | (2,567,208) |                                     | (3,300,679) |
| 9        | Ending Accumulated Depreciation                                      |                     |                      | 145,643,152 |                                     | 156,554,229 |
| 10       | Ending Net Utility Plant   |                     |                      | 280,003,109 |                                     | 300,448,484 |
| 11       | Change in Net Plant  |                     |                      | 10,148,073  |                                     | 20,445,375  |
| 12       | Non-Growth % Change in Net Plant <sup>(4)</sup>                      |                     |                      | 76%         |                                     | 81%         |
| 13       | Non-Growth Change in Net Plant                                       |                     |                      | 7,679,174   |                                     | 16,560,754  |
| 14       | Pre-Tax Rate of Return   |                     |                      | 9.20%       |                                     | 9.20%       |
| 15       | Return and Taxes   |                     |                      | 706,183     |                                     | 1,522,941   |
| 16       | Depreciation Expense on Non-Growth Plant Additions at <sup>(5)</sup> | 3.35%               |                      | 580,496     |                                     | 896,012     |
| 17       | Property Taxes on Non-Growth Change in Net Plant at <sup>(6)</sup>   | 0.66%               |                      | 50,683      |                                     | 109,301     |
| 18       | Amortization on Post-Test-Year Projects                              |                     |                      | 39,969      |                                     | -           |
| 19       | Revenue Requirement Increase   |                     | \$                   | 1,377,331   | \$                                  | 2,528,253   |

**Notes:**

(1) Beginning utility plant corresponds to Schedule RevReq-4, Column 5, Line 1

(2) June 1, 2022 excludes \$577,144 of post-test year adjustments included in Schedule RevReq-4-4

(3) Beginning accumulated depreciation corresponds to Schedule RevReq-4, Column 5, Line 2

(4) Refer to Settlement Attachment 03 & Settlement Attachment 04

(5) Refer to Settlement Attachment 1, Schedule RevReq 3-16 P2 Revised, Col 8, Line 36

(6) Property Taxes shall include State utility property taxes for all Non-Growth Plant Additions, calculated using the statutory tax rate in RSA 83-F:2, currently \$6.60 per \$1,000 of investment. Local property taxes shall not be included in the calculation and will be recovered through the Company's External Delivery Charge

(7) Step Adjustment effective June 1, 2023 shall reflect removal of unreimbursed undepreciated value of city of Concord non LED lights

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2021 Gross Plant Detail

| Description                         | Beginning Balance | Additions  | Retirements | Ending Balance |
|-------------------------------------|-------------------|------------|-------------|----------------|
| 301-00 Organization-E               | 380               | -          | -           | 380            |
| 303-00 Intangible Software-5 Yea-E  | 6,638,391         | 876,965    | -           | 7,515,356      |
| 303-01 Intangible Software-3 Yea-E  | 87,196            | -          | -           | 87,196         |
| 303-02 Intangible Software-10 Yea-E | 5,489,896         | -          | -           | 5,489,896      |
| 303-03 Intangible Software-CIS      | 9,701,357         | -          | -           | 9,701,357      |
| 343-00 Prime Movers-E               | 56,575            | -          | (41,048)    | 15,527         |
| 353-00 Transmission Station Equi-E  | -                 | -          | -           | -              |
| 360-01 ROW - Distribution-E         | 1,002,660         | 1          | -           | 1,002,661      |
| 360-02 ROW - Distribution-E         | 1,674,812         | -          | -           | 1,674,812      |
| 361-00 Distribution Structures-E    | 2,173,616         | 26,154     | -           | 2,199,770      |
| 362-00 Distribution Station Equi-E  | 50,412,132        | 852,146    | (35,132)    | 51,229,145     |
| 364-00 Distribution Poles, Tower-E  | 75,140,861        | 5,238,646  | (562,099)   | 79,817,407     |
| 365-00 Distribution Overhead Con-E  | 92,313,723        | 6,687,321  | (1,289,546) | 97,711,498     |
| 366-00 Distribution Underground -E  | 2,587,958         | 237,392    | (21,241)    | 2,804,109      |
| 367-00 Distribution Underground -E  | 23,862,963        | 972,466    | (156,720)   | 24,678,709     |
| 368-00 Distribution Line Transfo-E  | 29,259,308        | 1,368,531  | (809,951)   | 29,817,888     |
| 368-01 Transformer Installations-E  | 25,947,042        | 1,945,878  | (566,298)   | 27,326,623     |
| 369-00 Distribution Services-E      | 25,642,632        | 1,551,537  | (286,759)   | 26,907,411     |
| 370-00 Distribution Meters-E        | 11,764,062        | 416,418    | (640,874)   | 11,539,606     |
| 370-01 Meter Installation-E         | 7,165,765         | 174,016    | (339,097)   | 7,000,684      |
| 371-00 Installations on Customer-E  | 2,404,367         | 202,354    | (327,597)   | 2,279,124      |
| 373-00 Street Lights & Signal Sy-E  | 3,580,954         | 64,674     | (72,705)    | 3,572,923      |
| 373-01 Street Lights & Signal Sy-E  | -                 | -          | -           | -              |
| 389-00 General & Misc. Land-E       | 1,363,295         | -          | -           | 1,363,295      |
| 390-00 Structures-E                 | 19,114,262        | 1,125,835  | -           | 20,240,097     |
| 390-01 General & Misc. Structure-E  | -                 | -          | -           | -              |
| 391-01 Office Furniture & Fixtur-E  | 1,289,877         | 128,914    | -           | 1,418,790      |
| 391-03 Computer Equipment-E         | -                 | -          | -           | -              |
| 392-00 Transportation Equipment-E   | 1,073,517         | -          | (8,661)     | 1,064,856      |
| 393-00 Stores Equipment-E           | 90,657            | 11,433     | -           | 102,089        |
| 394-00 Tools, Shop and garage Eq-E  | 2,429,892         | 245,043    | -           | 2,674,935      |
| 395-00 Laboratory Equipment-E       | 948,530           | 19,156     | -           | 967,686        |
| 397-00 Communication Equipment-E    | 5,005,568         | 1,322,131  | -           | 6,327,699      |
| 398-00 Miscellaneous Equipment-E    | 102,943           | -          | -           | 102,943        |
| 399-00 Other Intangible Plant-E     | -                 | -          | -           | -              |
| Grand Total                         | 408,325,192       | 23,467,010 | (5,157,729) | 426,634,474    |



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2021 Accumulated Depreciation Detail

| Description                         | Beginning<br>Balance | Provision  | Retirements | Cost of<br>Removal | Salvage | Transfers | Ending<br>Balance |
|-------------------------------------|----------------------|------------|-------------|--------------------|---------|-----------|-------------------|
| 301-00 Organization                 | -                    | -          | -           | -                  | -       | -         | -                 |
| 303-00 Intangible Software-5 Year   | 4,743,991            | 522,869    | -           | -                  | -       | -         | 5,266,860         |
| 303-01 Intangible Software-3 Year   | 87,196               | -          | -           | -                  | -       | -         | 87,196            |
| 303-02 Intangible Software-10 Year  | 2,700,885            | 548,255    | -           | -                  | -       | -         | 3,249,140         |
| 303-03 Intangible Software-CIS      | 1,014,448            | 512,318    | -           | -                  | -       | -         | 1,526,766         |
| 343-00 Prime Movers                 | 36,796               | 2,176      | (41,048)    | -                  | -       | -         | (2,076)           |
| 350-01 ROW - Transmission           | -                    | -          | -           | -                  | -       | -         | -                 |
| 350-02 ROW - Transmission           | -                    | -          | -           | -                  | -       | -         | -                 |
| 352-00 Transmission Structures      | -                    | -          | -           | -                  | -       | -         | -                 |
| 353-00 Transmission Station Equipme | -                    | -          | -           | -                  | -       | -         | -                 |
| 354-00 Transmission Towers & Fixtur | -                    | -          | -           | -                  | -       | -         | -                 |
| 355-00 Transmission Poles & Fixture | -                    | -          | -           | -                  | -       | -         | -                 |
| 356-00 Transmission Overhead Conduc | -                    | -          | -           | -                  | -       | -         | -                 |
| 360-01 ROW - Distribution           | -                    | -          | -           | -                  | -       | -         | -                 |
| 360-02 ROW - Distribution           | -                    | -          | -           | -                  | -       | -         | -                 |
| 361-00 Distribution Structures      | 306,159              | 53,307     | -           | -                  | -       | -         | 359,466           |
| 362-00 Distribution Station Equipme | 10,134,156           | 1,317,231  | (35,132)    | (61,889)           | -       | -         | 11,354,366        |
| 364-00 Distribution Poles, Towers & | 27,977,083           | 2,839,158  | (562,099)   | (841,992)          | 4,115   | -         | 29,416,264        |
| 365-00 Distribution Overhead Conduc | 28,941,359           | 3,427,884  | (1,289,546) | (1,007,117)        | 4,518   | -         | 30,077,099        |
| 366-00 Distribution Underground Con | 718,989              | 53,656     | (21,241)    | (3,603)            | 1       | -         | 747,802           |
| 367-00 Distribution Underground Con | 7,132,135            | 617,756    | (156,720)   | (75,813)           | 218     | -         | 7,517,575         |
| 368-00 Distribution Line Transforme | 11,295,662           | 869,481    | (809,951)   | (157,989)          | -       | -         | 11,197,204        |
| 368-01 Transformer Installations    | 6,633,459            | 746,078    | (566,298)   | (33,469)           | 43      | -         | 6,779,812         |
| 368-02 Transformers Installations   | -                    | -          | -           | -                  | -       | -         | -                 |
| 369-00 Distribution Services        | 18,333,473           | 1,469,883  | (286,759)   | (175,792)          | 708     | -         | 19,341,513        |
| 370-00 Distribution Meters          | 5,127,986            | 565,956    | (640,874)   | (180,214)          | -       | -         | 4,872,855         |
| 370-01 Meter Installation           | 1,512,910            | 340,805    | (339,097)   | (11,653)           | -       | -         | 1,502,965         |
| 370-02 Meter Installations          | -                    | -          | -           | -                  | -       | -         | -                 |
| 371-00 Installations on Customers P | 539,998              | 177,371    | (327,597)   | (30,044)           | 25,397  | -         | 385,126           |
| 373-00 Street Lights & Signal Syste | 3,017,725            | 278,347    | (72,705)    | (35,748)           | 12,465  | -         | 3,200,085         |
| 373-01 Street Lights & Signal Syste | -                    | -          | -           | -                  | -       | -         | -                 |
| 389-00 General & Misc. Land         | -                    | -          | -           | -                  | -       | -         | -                 |
| 390-00 Structures                   | 1,878,592            | 416,810    | -           | -                  | -       | 863       | 2,296,265         |
| 390-01 General & Misc. Structures   | 863                  | -          | -           | -                  | -       | (863)     | -                 |
| 391-01 Office Furniture & Fixtures  | (56,091)             | 80,752     | -           | -                  | -       | -         | 24,661            |
| 391-03 Computer Equipment           | 4,346                | -          | -           | -                  | -       | -         | 4,346             |
| 392-00 Transportation Equipment     | 1,044,967            | -          | (8,661)     | -                  | 650     | -         | 1,036,956         |
| 393-00 Stores Equipment             | 66,182               | 3,270      | -           | -                  | -       | -         | 69,451            |
| 394-00 Tools, Shop and garage Equip | 986,082              | 90,633     | -           | -                  | -       | -         | 1,076,714         |
| 395-00 Laboratory Equipment         | 499,182              | 37,175     | -           | -                  | -       | -         | 536,358           |
| 397-00 Communication Equipment      | 3,277,612            | 337,829    | -           | -                  | -       | -         | 3,615,441         |
| 398-00 Miscellaneous Equipment      | 102,943              | -          | -           | -                  | -       | -         | 102,943           |
| 399-00 Other Tangible Property      | -                    | -          | -           | -                  | -       | -         | -                 |
| Grand Total                         | 138,059,087          | 15,309,001 | (5,157,729) | (2,615,322)        | 48,115  | -         | 145,643,152       |

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**Unitil Energy Systems, Inc.  
Pre-Tax Rate Of Return**

|                     | (1)                    | (2)           | (3)                        | (4)                                 | (5)                   | (6)                     |
|---------------------|------------------------|---------------|----------------------------|-------------------------------------|-----------------------|-------------------------|
| <b>LINE<br/>NO.</b> | <b>Description</b>     | <b>Weight</b> | <b>Cost of<br/>Capital</b> | <b>Weighted<br/>Cost of Capital</b> | <b>Tax<br/>Factor</b> | <b>Pre-Tax<br/>Cost</b> |
| 1                   | Common Stock Equity    | 52.00%        | 9.20%                      | 4.78%                               | 1.3714                | 6.56%                   |
| 2                   | Preferred Stock Equity | 0.00%         | 6.00%                      | 0.00%                               |                       | 0.00%                   |
| 3                   | Long Term Debt         | 48.00%        | 5.49%                      | 2.64%                               |                       | 2.64%                   |
| 4                   | Short Term Debt        | 0.00%         | 1.68%                      | 0.00%                               |                       | 0.00%                   |
| 5                   | Total                  | 100.00%       |                            | 7.42%                               |                       | 9.20%                   |

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Unitil Energy Systems, Inc.  
Unitil Service Corp ("USC") Post-Test-Year Projects Amortization Expense

| Line No. | Description                            | Total Project Cost | Annual Amortization Expense |
|----------|--|--------------------|-----------------------------|
| 1        | SOX Modernization                      | 75,517             | \$ 15,103                   |
| 2        | USC Time & Billing Upgrade/Replacement | 625,663            | 125,133                     |
| 3        | 2020 Flexi Upgrade                     | 25,531             | 5,106                       |
| 4        | Total                                  | 726,711            | 145,342                     |
| 5        | UES Apportionment                      |                    | 27.50%                      |
| 6        | Total Billed to Unitil Energy Systems  |                    | 39,969                      |

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Unitil Energy Systems, Inc.  
2021 Capital Additions Project List

| Line | Year | Plant Type   | Project Type | Auth   | Growth (G) |                 | Project Name  | Plant Accounts                   | Install   | Cost of |         | Plant In Service | Original Authorization | First Revision Authorization | Second Revision Authorization | Budget     | Plant Account |
|------|------|--------------|--------------|--------|------------|-----------------|---|----------------------------------|-----------|---------|---------|------------------|------------------------|------------------------------|-------------------------------|------------|---------------|
|      |      |              |              |        | Budget #   | Non-Growth (NG) |   |                                  |           | Removal | Salvage |                  |                        |                              |                               |            |               |
| 1    | 2021 | Distribution | Specific     | 180167 | DBBC       | G               | Three Phase, URD Line Ext., 250 Pleasant St., Concord                     | 367                              | 103       | -       | -       | 103              | 32,564                 |                              |                               | 154,086    | 101           |
| 2    | 2021 | Distribution | Blanket      | 181000 | BABE       | NG              | T&D Improvements  | 362,364,365,366,367,369, 371,373 | -         | 30,843  | (223)   | 30,620           | 713,766                | 1,806,600                    |                               | 1,830,168  | 101           |
| 3    | 2021 | Distribution | Blanket      | 181002 | BCBE       | NG              | Outdoor Lighting  | 371, 373                         | -         | 2,110   | (255)   | 1,855            | 152,571                | 240,600                      |                               | 317,856    | 101           |
| 4    | 2021 | Distribution | Blanket      | 190100 | BABC       | NG              | T&D Improvements  | 362,364,365,366,367,369, 371,373 | 3         | -       | -       | 3                | 486,293                | 1,118,473                    |                               | 972,586    | 101           |
| 5    | 2021 | Distribution | Blanket      | 190102 | BCBC       | NG              | Outdoor Lighting  | 371, 373                         | -         | 996     | (368)   | 628              | 41,843                 | 104,608                      | 136,050                       | 83,868     | 101           |
| 6    | 2021 | General      | Specific     | 190147 | ECEC       | NG              | Upgrade TS2 to PLX Infrastructure   | 397                              | 957,187   | -       | -       | 957,187          | 987,862                |                              |                               | 987,862    | 106           |
| 7    | 2021 | Distribution | Specific     | 190153 | DPBC       | NG              | Alton Woods Concord Cable injection                                       | 365                              | -         | -       | (125)   | (125)            | 178,776                |                              |                               | 178,776    | 101           |
| 8    | 2021 | Distribution | Specific     | 190169 | DPBC       | NG              | Replace Switchgear at Bridge St   | 365                              | 339,556   | 45,061  | -       | 384,618          | 472,923                |                              |                               | 187,723    | 101           |
| 9    | 2021 | Distribution | Specific     | 190171 | DPBC       | NG              | 7W3 - Install Regulators  | 365                              | (0)       | 5,494   | (41)    | 5,453            | 52,756                 |                              |                               | 52,756     | 101           |
| 10   | 2021 | Software     | Specific     | 190179 | GSC        | NG              | FCS Upgrade   | 303                              | 19,175    | -       | -       | 19,175           | 76,615                 |                              |                               | 68,900     | 106           |
| 11   | 2021 | Distribution | Specific     | 190198 | DPNC       | NG              | 374 Line Rebuild with 15kV Underbuild                                     | 364, 365, 366,367,369            | 91,763    | -       | -       | 91,763           | 1,066,000              |                              |                               | -          | 106           |
| 12   | 2021 | Distribution | Blanket      | 191000 | BABE       | NG              | T&D Improvements  | 362,364,365,366,367,369, 371,373 | 175       | 147     | -       | 322              | 560,650                | 1,441,500                    |                               | 1,437,564  | 101           |
| 13   | 2021 | Distribution | Blanket      | 191001 | BBBE       | G               | New Customer Additions  | 364, 365, 369                    | 263       | -       | -       | 263              | 170,171                | 386,200                      | 445,728                       | 386,753    | 106           |
| 14   | 2021 | Distribution | Blanket      | 191002 | BCBE       | NG              | Outdoor Lighting  | 371, 373                         | 0         | 273     | -       | 273              | 92,479                 | 196,400                      |                               | 196,763    | 101           |
| 15   | 2021 | Distribution | Blanket      | 191003 | BDBE       | NG              | Emergency & Storm Restoration   | 362,364,365,366,367,369, 371,373 | 0         | 2,241   | -       | 2,241            | 194,993                | 438,800                      | 520,000                       | 389,986    | 101           |
| 16   | 2021 | Distribution | Blanket      | 191004 | BEBE       | NG              | Billable Work   | 362,364,365,366,367,369, 371,373 | (1)       | 3,019   | 18      | 3,037            | 112,570                | 325,300                      |                               | 288,642    | 101           |
| 17   | 2021 | Distribution | Specific     | 191022 | DPBE       | NG              | Porcelain Cutout Replacements   | 365                              | 260,926   | 57,148  | -       | 318,074          | 184,657                | 327,370                      |                               | 184,657    | 101           |
| 18   | 2021 | Distribution | Specific     | 191023 | SPBE       | NG              | Stard Road - Replace SCADA RTU  | 362                              | 2,186     | -       | -       | 2,186            | 50,211                 |                              |                               | 50,211     | 101           |
| 19   | 2021 | Distribution | Specific     | 191040 | DRBE       | NG              | Circuit 19X2 - Distribution Automation Scheme with Portsmouth Ave         | 365                              | 2,088     | 21      | -       | 2,109            | 205,291                |                              |                               | 799,818    | 101           |
| 20   | 2021 | Distribution | Specific     | 191056 | DBBE       | G               | Three Phase, URD Line Ext., 315 Ocean Blvd., Hampton                      | 364, 365, 366,367,369            | 986       | 90      | (4,840) | (3,764)          | 9,336                  | 18,986                       |                               | 207,130    | 101           |
| 21   | 2021 | Distribution | Specific     | 191058 | DRBE       | NG              | Circuit 13W2, Install Reclosers, Various Locations, Newton                | 365                              | (50,921)  | 56,882  | -       | 5,961            | 250,000                |                              |                               | 799,818    | 101           |
| 22   | 2021 | General      | Specific     | 191060 | GPBE       | NG              | Construction - New DOC Facility   | 390                              | 1,199,094 | -       | -       | 1,199,094        | 15,931,474             |                              |                               | 15,500,000 | 106           |
| 23   | 2021 | Distribution | Specific     | 191071 | SPBE       | NG              | Kingston - Modifications & Additions                                      | 362                              | 4,469     | -       | -       | 4,469            | 56,290                 |                              |                               | 56,290     | 101           |
| 24   | 2021 | Distribution | Blanket      | 200100 | BABC       | NG              | T&D Improvements  | 362,364,365,366,367,369, 371,373 | 70,697    | 138,304 | (1,085) | 207,916          | 598,940                | 1,107,500                    | 1,408,500                     | 1,088,981  | 101 / 106     |
| 25   | 2021 | Distribution | Blanket      | 200101 | BBBC       | G               | New Customer Additions  | 364, 365, 369                    | 63,060    | 7,414   | (72)    | 70,402           | 152,038                | 493,400                      |                               | 380,094    | 101 / 106     |
| 26   | 2021 | Distribution | Blanket      | 200102 | BCBC       | NG              | Outdoor Lighting  | 371, 373                         | 1,703     | 1,156   | (525)   | 2,335            | 49,541                 | 150,380                      |                               | 96,196     | 101           |
| 27   | 2021 | Distribution | Blanket      | 200103 | BDBC       | NG              | Emergency & Storm Restoration   | 362,364,365,366,367,369, 371,373 | 109,200   | 18,044  | (6)     | 127,238          | 276,829                | 625,000                      | 775,785                       | 615,397    | 101           |
| 28   | 2021 | Distribution | Blanket      | 200104 | BEBE       | NG              | Billable Work   | 362,364,365,366,367,369, 371,373 | 26,868    | 22,975  | (74)    | 49,769           | 90,666                 | 220,000                      | 291,069                       | 188,888    | 101 / 106     |
| 29   | 2021 | Distribution | Blanket      | 200105 | BFBC       | NG              | Transformer Company/Conversion  | 368                              | (31,468)  | 33,642  | -       | 2,173            | 50,437                 | 310,000                      | 406,130                       | 84,062     | 101           |
| 30   | 2021 | Distribution | Blanket      | 200106 | BGBC       | G               | Transformers Customer Requirements  | 368                              | 6,640     | -       | -       | 6,640            | 333,632                | 881,000                      | 1,163,177                     | 821,176    | 101           |
| 31   | 2021 | Distribution | Blanket      | 200107 | BIBC       | G               | Meter Blanket Customer Requirements                                       | 371                              | (84,083)  | 85,210  | -       | 1,127            | 466,553                |                              |                               | 466,553    | 101           |
| 32   | 2021 | Distribution | Blanket      | 200108 | BHBC       | NG              | Meter Blanket Company Requirements  | 371                              | 7,812     | -       | -       | 7,812            | 174,888                |                              |                               | 174,888    | 101           |
| 33   | 2021 | Distribution | Specific     | 200110 | DPBC       | NG              | Distribution Pole Replacement   | 364,365,366,367,369, 371,373     | 0         | 163,828 | (2,077) | 161,751          | 646,838                | 1,476,465                    |                               | 646,838    | 101           |
| 34   | 2021 | Software     | Specific     | 200113 | GSC        | NG              | UES – Software Licenses   | 303                              | 301,371   | -       | -       | 301,371          | 1,950,000              | 2,445,000                    |                               | 650,000    | 106           |
| 35   | 2021 | General      | Specific     | 200117 | EBBC       | NG              | Lab Equipment - Normal Additions and Replacements                         | 395                              | 1,083     | -       | -       | 1,083            | 7,000                  |                              |                               | 7,000      | 101           |
| 36   | 2021 | Distribution | Specific     | 200124 | DPBC       | NG              | Conversion in Downtown Concord - Part 2                                   | 366,367                          | 424,394   | 89,221  | (636)   | 512,979          | 721,847                |                              |                               | 721,847    | 101           |
| 37   | 2021 | General      | Specific     | 200126 | EAEC       | NG              | Purchase and Replace Hot Line Tools                                       | 394                              | (549)     | -       | -       | (549)            | 3,500                  |                              |                               | 3,500      | 101           |
| 38   | 2021 | General      | Specific     | 200127 | EAEC       | NG              | Tools, Shop & Garage - Normal Additions and Replacements                  | 394                              | 549       | -       | -       | 549              | 14,000                 | 20,500                       |                               | 14,000     | 101           |
| 39   | 2021 | General      | Specific     | 200130 | EAEC       | NG              | Normal Additions and Replacements - Tools and Equipment - Substation      | 394                              | 650       | -       | -       | 650              | 10,000                 |                              |                               | 10,000     | 101           |
| 40   | 2021 | Distribution | Specific     | 200132 | SPBC       | NG              | Substation Stone Installation at W Portsmouth and Bow Bog S/S             | 361                              | 10,321    | -       | -       | 10,321           | 56,008                 |                              |                               | 56,008     | 101           |
| 41   | 2021 | Software     | Specific     | 200134 | GSC        | NG              | 2020 IT Infrastructure Budget   | 303                              | 60,270    | -       | -       | 60,270           | 1,389,451              | 1,748,027                    |                               | 1,389,451  | 101           |
| 42   | 2021 | Software     | Specific     | 200135 | GSC        | NG              | 2020 Customer Facing Enhancements   | 303                              | 51,895    | -       | -       | 51,895           | 874,202                |                              |                               | 874,202    | 101           |
| 43   | 2021 | Software     | Specific     | 200136 | GSC        | NG              | Metersense Upgrade 2020   | 303                              | 2,052     | -       | -       | 2,052            | 15,850                 |                              |                               | 15,850     | 101           |
| 44   | 2021 | Software     | Specific     | 200137 | GSC        | NG              | 2020 Interface Enhancements   | 303                              | 4,700     | -       | -       | 4,700            | 216,313                |                              |                               | 216,313    | 101           |
| 45   | 2021 | Software     | Specific     | 200138 | GSC        | NG              | Regulatory Work Blanket   | 303                              | 11,061    | -       | -       | 11,061           | 47,244                 |                              |                               | 39,804     | 101           |
| 46   | 2021 | Software     | Specific     | 200140 | GSC        | NG              | 2020 General Software Enhancements  | 303                              | 1,697     | -       | -       | 1,697            | 50,000                 |                              |                               | 50,000     | 101           |
| 47   | 2021 | Software     | Specific     | 200141 | GSC        | NG              | Reporting Blanket   | 303                              | 3,096     | -       | -       | 3,096            | 125,000                |                              |                               | 125,000    | 101           |
| 48   | 2021 | Software     | Specific     | 200144 | GSC        | NG              | DevOps Implementation Project   | 303                              | 96,038    | -       | -       | 96,038           | 232,500                | 289,500                      |                               | 232,500    | 106           |
| 49   | 2021 | Distribution | Specific     | 200148 | DBBC       | NG              | Relocate EL Infrastructure for Pedestrian Bridge-250 Pleasant St. Concord | 364, 365, 366,367,369            | 369       | -       | -       | 369              | -                      |                              |                               | 99,765     | 101           |
| 50   | 2021 | Distribution | Specific     | 2      |            |                 |   |                                  |           |         |         |                  |                        |                              |                               |            |               |

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| Line | Year | Plant Type   | Project Type | Auth   | Growth (G) |                 | Project Name   | Plant Accounts                   | Install   | Cost of |         | Plant In Service | Original Authorization | First Revision Authorization | Second Revision Authorization | Budget    | Plant Account |
|------|------|--------------|--------------|--------|------------|-----------------|--|----------------------------------|-----------|---------|---------|------------------|------------------------|------------------------------|-------------------------------|-----------|---------------|
|      |      |              |              |        | Budget #   | Non-Growth (NG) |  |                                  |           | Removal | Salvage |                  |                        |                              |                               |           |               |
| 79   | 2021 | Distribution | Blanket      | 201006 | BGBE       | G               | Transformers Customer Requirements                                   | 368                              | 33,086    | -       | -       | 33,086           | 369,101                | 1,120,800                    |                               | 1,118,488 | 101           |
| 80   | 2021 | Distribution | Blanket      | 201007 | BIBE       | G               | Meter Blanket Customer Requirements                                  | 371                              | (106,657) | 106,657 | -       | 0                | 567,207                |                              |                               | 567,207   | 101           |
| 81   | 2021 | Distribution | Specific     | 201009 | DPBE       | NG              | Distribution Pole Replacements                                       | 364,365,366,367,369, 371,373     | 25,435    | 218,191 | (564)   | 243,062          | 1,071,612              | 1,416,613                    |                               | 1,071,613 | 101           |
| 82   | 2021 | Distribution | Specific     | 201010 | DPBE       | NG              | Circuit 22X1: Install Regulator Colby Road, Danville                 | 365                              | 1,370     | 136     | -       | 1,506            | 45,170                 |                              |                               | 45,170    | 101           |
| 83   | 2021 | General      | Specific     | 201013 | EBBE       | NG              | Lab Equipment - Normal Additions and Replacements                    | 395                              | 6,559     | -       | -       | 6,559            | 7,000                  |                              |                               | 7,000     | 101           |
| 84   | 2021 | General      | Specific     | 201015 | EAEE       | NG              | Tools, Shop & Garage – Normal Additions and Replacements             | 394                              | 3,330     | -       | -       | 3,330            | 14,500                 |                              |                               | 14,500    | 101           |
| 85   | 2021 | General      | Specific     | 201017 | EAEE       | NG              | Purchase and Replace Hot Line Tools                                  | 394                              | 6,056     | -       | -       | 6,056            | 4,500                  |                              |                               | 4,500     | 101           |
| 86   | 2021 | General      | Specific     | 201018 | EAEE       | NG              | Purchase and Replace Tools for New Truck #25                         | 394                              | 22,986    | -       | -       | 22,986           | 7,000                  |                              |                               | 7,000     | 101 / 106     |
| 87   | 2021 | General      | Specific     | 201025 | EAEE       | NG              | Normal Additions and Replacements- Tools and Equipment Substation    | 394                              | 1,449     | -       | -       | 1,449            | 10,000                 |                              |                               | 10,000    | 101           |
| 88   | 2021 | Distribution | Specific     | 201026 | SPBE       | NG              | Substation Stone Installation, Various Locations                     | 361                              | 14,964    | -       | -       | 14,964           | 36,131                 |                              |                               | 36,131    | 101           |
| 89   | 2021 | Distribution | Specific     | 201040 | DRBE       | NG              | Install Reclosers on the 3354 & 3343 Sub T Lines at Willow Road Tap  | 365                              | 198,394   | -       | -       | 198,394          | 240,000                |                              |                               | 323,594   | 101           |
| 90   | 2021 | Distribution | Specific     | 201041 | DPBE       | NG              | Replace Four (4) H- Structures on the 3350 Sub-Transmission Line     | 364                              | (0)       | 53,548  | -       | 53,548           | 461,125                |                              |                               | 461,126   | 101           |
| 91   | 2021 | Distribution | Specific     | 201062 | DBBE       | G               | Single Phase, URD Line Ext., off Timberswamp Rd., Hampton            | 364, 365, 366,367,369            | 130,921   | -       | -       | 130,921          | 129,580                |                              |                               | 240,968   | 101           |
| 92   | 2021 | Distribution | Specific     | 201067 | DBBE       | G               | Three Phase, URD Line Ext., 152 Drinkwater Rd., Kensington           | 364, 365, 366,367,369            | 22,593    | 1,782   | -       | 24,375           | 34,995                 |                              |                               | 240,968   | 101           |
| 93   | 2021 | Distribution | Specific     | 201068 | DPBE       | NG              | Circuit 58X1 - Convert Main Street, Plaistow                         | 364, 365                         | 275,797   | 53,132  | (53)    | 328,875          | 425,000                |                              |                               | 373,726   | 101           |
| 94   | 2021 | Distribution | Specific     | 201069 | DBBE       | G               | Three Phase, URD Line Ext., 431-435 Ocean Blvd., Hampton             | 364, 365, 366,367,369            | 31,359    | 1,220   | (229)   | 32,349           | 29,339                 |                              |                               | 240,968   | 101           |
| 95   | 2021 | Distribution | Specific     | 201073 | DBBE       | G               | Three Phase, URD Line Ext., 601 Lafayette Rd., Seabrook              | 364, 365, 366,367,369            | 35,330    | 10,656  | -       | 45,986           | 63,899                 |                              |                               | 240,968   | 101           |
| 96   | 2021 | Distribution | Specific     | 201074 | DBBE       | G               | Three Phase, URD Line Ext., 89 Holland Way, Exeter                   | 364, 365, 366,367,369            | 3,285     | -       | -       | 3,285            | 27,219                 |                              |                               | 240,968   | 101           |
| 97   | 2021 | Distribution | Specific     | 201075 | DABE       | NG              | Relocation of Poles, 601 Lafayette Rd., Seabrook15X1                 | 364,365, 369                     | (5,659)   | 6,015   | (279)   | 77               | -                      |                              |                               | 29,427    | 101           |
| 98   | 2021 | Distribution | Specific     | 201077 | DPBE       | NG              | Town of Exeter, Sidewalk Installations, Relocate Poles               | 364, 365                         | 77,824    | -       | -       | 77,824           | 85,000                 |                              |                               | 72,275    | 101           |
| 99   | 2021 | Distribution | Specific     | 201082 | DBBE       | G               | Single Phase, URD Line Ext., 219 Hilldale Ave., South Hampton        | 364, 365, 366,367,369            | 17,942    | -       | -       | 17,942           | 29,453                 |                              |                               | 240,968   | 101           |
| 100  | 2021 | Distribution | Specific     | 201088 | DPNE       | NG              | Replace Damaged 18X1R2 Recloser, Timberswamp Rd., Hampton            | 365                              | 57,379    | 4,223   | (65)    | 61,537           | 65,000                 |                              |                               | -         | 101           |
| 101  | 2021 | Distribution | Specific     | 201093 | DBBE       | G               | Single Phase, URD Line Ext., 25 Depot Rd., Hampton Falls             | 364, 365, 366,367,369            | 505       | -       | -       | 505              | 12,829                 |                              |                               | 240,968   | 101           |
| 102  | 2021 | Distribution | Specific     | 201094 | DBBE       | G               | Three Phase, URD Line Ext., 537 Ocean Blvd., Hampton                 | 364, 365, 366,367,369            | 19,260    | -       | -       | 19,260           | 20,116                 |                              |                               | 240,968   | 101           |
| 103  | 2021 | Distribution | Blanket      | 210100 | BABC       | NG              | T&D Improvements   | 362,364,365,366,367,369, 371,373 | 957,177   | 102,879 | (128)   | 1,059,928        | 583,397                | 1,375,500                    |                               | 1,166,794 | 101 / 106     |
| 104  | 2021 | Distribution | Blanket      | 210101 | BBBC       | G               | New Customer Additions   | 364, 365, 369                    | 511,431   | 25,740  | -       | 537,171          | 180,782                | 470,400                      |                               | 401,738   | 101 / 106     |
| 105  | 2021 | Distribution | Blanket      | 210102 | BCBC       | NG              | Outdoor Lighting   | 371, 373                         | 97,274    | 8,329   | (4,563) | 101,040          | 56,876                 | 116,200                      |                               | 103,410   | 101 / 106     |
| 106  | 2021 | Distribution | Blanket      | 210103 | BDBC       | NG              | Emergency & Storm Restoration  | 362,364,365,366,367,369, 371,373 | 863,521   | 70,680  | -       | 934,202          | 298,595                | 816,100                      |                               | 663,545   | 101 / 106     |
| 107  | 2021 | Distribution | Blanket      | 210104 | BEBC       | NG              | Billable Work  | 362,364,365,366,367,369, 371,373 | 281,673   | 29,383  | -       | 311,056          | 107,016                | 272,600                      |                               | 214,031   | 101 / 106     |
| 108  | 2021 | Distribution | Blanket      | 210105 | BFBC       | NG              | Transformer Company/Conversion                                       | 368                              | 51,572    | -       | -       | 51,572           | 86,600                 |                              |                               | 88,611    | 106           |
| 109  | 2021 | Distribution | Blanket      | 210106 | BGBC       | G               | Transformers Customer Requirements                                   | 368                              | 1,297,233 | -       | -       | 1,297,233        | 335,868                | 880,300                      |                               | 746,373   | 106           |
| 110  | 2021 | Distribution | Blanket      | 210107 | BIBC       | G               | Meter Blanket Customer Requirements                                  | 371                              | 255,950   | -       | -       | 255,950          | 405,171                |                              |                               | 405,171   | 106           |
| 111  | 2021 | Distribution | Blanket      | 210108 | BHBC       | NG              | Meter Blanket Company Requirements                                   | 371                              | 109,648   | -       | -       | 109,648          | 176,203                |                              |                               | 176,203   | 106           |
| 112  | 2021 | Distribution | Specific     | 210109 | SPBC       | NG              | Replace 13W2 Circuit Position Regulators                             | 362                              | 88,132    | -       | -       | 88,132           | 264,346                |                              |                               | 264,346   | 106           |
| 113  | 2021 | Distribution | Specific     | 210110 | DPBC       | NG              | Distribution Pole Replacement  | 364,365,366,367,369, 371,373     | 956,424   | -       | -       | 956,424          | 685,200                | 1,043,865                    |                               | 685,200   | 106           |
| 114  | 2021 | Software     | Specific     | 210113 | GSC        | NG              | 2021 Infrastructure PC & Network                                     | 303                              | 308,923   | -       | -       | 308,923          | 925,252                | 1,085,252                    |                               | 855,252   | 106           |
| 115  | 2021 | Distribution | Specific     | 210114 | DBBC       | G               | Three Phase OH to URD Line Ext 51 Antrim St, Concord Billable        | 364, 365, 366,367,369            | 9,050     | -       | -       | 9,050            | 37,948                 |                              |                               | 203,057   | 101           |
| 116  | 2021 | Distribution | Specific     | 210115 | DPBC       | NG              | 37 Line - Reconductor Penacook to Maccoy St Tap                      | 364, 365                         | 858,692   | -       | -       | 858,692          | 1,041,622              |                              |                               | 1,041,622 | 106           |
| 117  | 2021 | Distribution | Specific     | 210116 | DBBC       | G               | Three Phase OH/UG Line Extension 830 N Pembroke Rd, Concord          | 364, 365, 366,367,369            | 38,076    | -       | -       | 38,076           | 42,792                 |                              |                               | 203,057   | 101           |
| 118  | 2021 | General      | Specific     | 210117 | EAEC       | NG              | Purchase and Replace Rubber Goods                                    | 394                              | 1,045     | -       | -       | 1,045            | 6,000                  |                              |                               | 6,000     | 106           |
| 119  | 2021 | General      | Specific     | 210118 | EAEC       | NG              | Purchase and Replace Hot Line Tools                                  | 394                              | 4,312     | -       | -       | 4,312            | 4,000                  |                              |                               | 4,000     | 101           |
| 120  | 2021 | General      | Specific     | 210119 | EAEC       | NG              | Tools, Shop & Garage - Normal Additions and Replacements             | 394                              | 14,154    | -       | -       | 14,154           | 14,500                 |                              |                               | 14,500    | 101           |
| 121  | 2021 | General      | Specific     | 210120 | GPBC       | NG              | Normal Improvements to Capital Facility                              | 390                              | 21,162    | -       | -       | 21,162           | 18,000                 |                              |                               | 18,000    | 106           |
| 122  | 2021 | General      | Specific     | 210121 | EDEC       | NG              | Office Furn & Equip - Normal Replacement & Additions                 | 391                              | 2,630     | -       | -       | 2,630            | 3,000                  |                              |                               | 3,000     | 106           |
| 123  | 2021 | Distribution | Specific     | 210122 | SPBC       | NG              | Replace Fence Sections at Langdon, Boscawen and Penacook S/S         | 362                              | 26,154    | -       | -       | 26,154           | 68,664                 |                              |                               | 68,664    | 106           |
| 124  | 2021 | General      | Specific     | 210123 | EAEC       | NG              | Normal Additions and Replacements - Tools and Equipment - Substation | 394                              | 11,781    |         |         |                  |                        |                              |                               |           |               |

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| Line        | Year | Plant Type   | Project Type | Auth   | Growth (G) |                 |   | Project Name                     | Plant Accounts | Install    | Cost of   |          |            | Plant In      | Original      | First Revision | Second Revision | Plant     |
|-------------|------|--------------|--------------|--------|------------|-----------------|---|----------------------------------|----------------|------------|-----------|----------|------------|---------------|---------------|----------------|-----------------|-----------|
|             |      |              |              |        | Budget #   | Non-Growth (NG) |   |                                  |                |            | Removal   | Salvage  | Service    | Authorization | Authorization | Authorization  | Budget          |           |
| 159         | 2021 | Distribution | Specific     | 210183 | DPNC       | NG              | Snow Event Dec 5th and Dec 6th 2020   | 364, 365                         |                | 125,015    | 16,306    | -        | 141,321    | 142,000       |               |                | -               | 101       |
| 160         | 2021 | Distribution | Specific     | 210184 | DABC       | G               | Single Phase OH Line Ext Short Falls Rd, Chichester -Billable                                 | 364,365, 369                     |                | 5,767      | -         | -        | 5,767      | 11,215        |               |                | 29,709          | 101       |
| 161         | 2021 | Distribution | Specific     | 210185 | DABC       | G               | Single Phase OH Line Extension 58 Knowlton Rd, Boscawen-Billable                              | 364,365, 369                     |                | 4,717      | -         | -        | 4,717      | 7,863         |               |                | 29,709          | 101       |
| 162         | 2021 | Distribution | Specific     | 210198 | DPBC       | NG              | Replace 33 Line Structure   | 364, 365                         |                | 30,995     | -         | -        | 30,995     | 48,350        |               |                | 160,499         | 101       |
| 163         | 2021 | Distribution | Specific     | 210205 | DBBC       | NG              | Install New Splice Pedestal 21 John Hardy Way, Chichester                                     | 364, 365, 366,367,369            |                | (2,156)    | -         | -        | (2,156)    | -             |               |                | 203,057         | 106       |
| 164         | 2021 | Distribution | Blanket      | 211000 | BABE       | NG              | T&D Improvements  | 362,364,365,366,367,369, 371,373 |                | 1,189,822  | 113,989   | (1,314)  | 1,302,498  | 706,953       | 1,606,710     |                | 1,606,711       | 101 / 106 |
| 165         | 2021 | Distribution | Blanket      | 211001 | BBBE       | G               | New Customer Additions  | 364, 365, 369                    |                | 748,260    | 28,215    | (650)    | 775,825    | 217,464       | 695,600       | 1,009,000      | 494,236         | 101 / 106 |
| 166         | 2021 | Distribution | Blanket      | 211002 | BCBE       | NG              | Outdoor Lighting  | 371, 373                         |                | 122,126    | 13,451    | (21,397) | 114,181    | 73,283        | 137,800       |                | 149,558         | 101 / 106 |
| 167         | 2021 | Distribution | Blanket      | 211003 | BDBE       | NG              | Emergency & Storm Restoration   | 362,364,365,366,367,369, 371,373 |                | 877,070    | 80,031    | (282)    | 956,820    | 323,323       | 940,000       |                | 646,645         | 101 / 106 |
| 168         | 2021 | Distribution | Blanket      | 211004 | BEBE       | NG              | Billable Work   | 362,364,365,366,367,369, 371,373 |                | 324,752    | 50,317    | (2,175)  | 372,894    | 222,633       | 523,700       |                | 454,353         | 101 / 106 |
| 169         | 2021 | Distribution | Blanket      | 211005 | BFBE       | NG              | Transformer Company/Conversion  | 368                              |                | 335,805    | -         | -        | 335,805    | 66,811        | 300,000       | 485,000        | 66,811          | 106       |
| 170         | 2021 | Distribution | Blanket      | 211006 | BGBE       | G               | Transformers Customer Requirements  | 368                              |                | 1,672,700  | -         | -        | 1,672,700  | 399,123       | 1,300,000     | 1,947,700      | 1,108,673       | 106       |
| 171         | 2021 | Distribution | Blanket      | 211007 | BHBE       | G               | Meter Blanket Customer Requirements   | 371                              |                | 304,594    | -         | -        | 304,594    | 531,536       |               |                | 531,536         | 106       |
| 172         | 2021 | Distribution | Blanket      | 211008 | BIBE       | G               | Meter Blanket Customer Requirements   | 371                              |                | 103,170    | -         | -        | 103,170    | 353,861       |               |                | 353,861         | 106       |
| 173         | 2021 | Distribution | Specific     | 211010 | DPBE       | NG              | Distribution Pole Replacements  | 364,365,366,367,369, 371,373     |                | 1,671,645  | -         | -        | 1,671,645  | 865,971       | 1,688,000     |                | 865,971         | 106       |
| 174         | 2021 | Distribution | Specific     | 211012 | DPBE       | NG              | 23X1 – Install Stepdowns and Add Primary on New Amesbury Rd/Highland Rd, S. Hampton           | 365, 368                         |                | 184,436    | 38,106    | -        | 222,541    | 140,000       | 195,000       |                | 96,763          | 101       |
| 175         | 2021 | Distribution | Specific     | 211013 | DPBE       | NG              | Circuit 6W1 - Convert Jewell St. South Hampton to 8 kV  | 364, 365                         |                | 413,782    | 86,496    | (63)     | 500,215    | 391,838       | 500,000       |                | 391,838         | 101       |
| 176         | 2021 | Distribution | Specific     | 211014 | DEBE       | NG              | State of NH Highway Lighting Removals, Exeter, Stratham, Hampton                              | 364,365                          |                | (27,896)   | 25,933    | (201)    | (2,164)    | -             |               |                | 210,862         | 101       |
| 177         | 2021 | General      | Specific     | 211015 | EAEE       | NG              | Tools, Shop & Garage – Normal Additions and Replacements                                      | 394                              |                | 21,782     | -         | -        | 21,782     | 14,500        | 22,500        |                | 14,500          | 106       |
| 178         | 2021 | General      | Specific     | 211016 | EAEE       | NG              | Purchase and Replace Rubber Goods   | 394                              |                | 6,186      | -         | -        | 6,186      | 6,000         |               |                | 6,000           | 106       |
| 179         | 2021 | General      | Specific     | 211020 | GPBE       | NG              | Normal Improvements to Seacoast DOC Facilities  | 390                              |                | 11,900     | -         | -        | 11,900     | 7,500         |               |                | 7,500           | 106       |
| 180         | 2021 | General      | Specific     | 211022 | EAEE       | NG              | Normal Additions and Replacements- Tools and Equipment Substation                             | 394                              |                | 10,756     | -         | -        | 10,756     | 12,000        |               |                | 12,000          | 101       |
| 181         | 2021 | Distribution | Specific     | 211023 | SPBE       | NG              | Substation Stone Installation, Various Locations  | 361                              |                | 50,145     | -         | -        | 50,145     | 49,295        |               |                | 49,295          | 101       |
| 182         | 2021 | General      | Specific     | 211025 | GPBE       | NG              | Plaistow Garage Improvements  | 390                              |                | 31,500     | -         | -        | 31,500     | 27,000        |               |                | 27,000          | 101       |
| 183         | 2021 | Distribution | Specific     | 211026 | SPBE       | NG              | High Street Substation, Hampton - Replace 17W1 & 17W2 Relays                                  | 362                              |                | 50,313     | 2,616     | -        | 52,929     | 52,094        |               |                | 52,094          | 101       |
| 184         | 2021 | General      | Specific     | 211030 | EAEE       | NG              | Normal additions & replacement - tools & equipment Meter and Services                         | 394                              |                | 3,322      | -         | -        | 3,322      | 7,000         |               |                | 7,000           | 106       |
| 185         | 2021 | General      | Specific     | 211031 | EBBE       | NG              | Lab Equipment - Normal Additions and Replacements   | 395                              |                | 10,514     | -         | -        | 10,514     | 7,000         |               |                | 7,000           | 106       |
| 186         | 2021 | Distribution | Specific     | 211032 | DBBE       | G               | Single Phase, URD Line Ext., off Pine St., Newton - Zena Lane                                 | 364, 365, 366,367,369            |                | 13,013     | -         | -        | 13,013     | 8,872         |               |                | 397,458         | 101       |
| 187         | 2021 | Distribution | Specific     | 211036 | DBBE       | G               | Three Phase, URD Line Ext., Willey Creek Rd., Exeter - Building C                             | 364, 365, 366,367,369            |                | 14,659     | -         | -        | 14,659     | 13,008        |               |                | 397,458         | 101       |
| 188         | 2021 | Distribution | Specific     | 211038 | DABE       | G               | Upgrade to Three Phase Service, Relocation of Poles, L St., Hampton                           | 364,365, 369                     |                | 6,647      | 8,848     | -        | 15,495     | 15,145        |               |                | 56,186          | 101       |
| 189         | 2021 | Distribution | Specific     | 211039 | DCBE       | NG              | Removal of Street Lights to Accommodate New LED Light Fixture Installations, Town of Kingston | 373                              |                | (3,638)    | 3,729     | (121)    | (30)       | -             |               |                | -               | 101       |
| 190         | 2021 | Distribution | Specific     | 211042 | DBBE       | G               | Single Phase, URD Line Ext., Maplevale Rd., East Kingston                                     | 364, 365, 366,367,369            |                | 13,854     | -         | -        | 13,854     | 17,327        |               |                | 397,458         | 101       |
| 191         | 2021 | Distribution | Specific     | 211045 | DPNE       | NG              | Replace Neutral along Sweet Hill Rd., Plaistow  | 365                              |                | 87,036     | 15,516    | -        | 102,552    | 105,000       |               |                | -               | 101       |
| 192         | 2021 | Distribution | Specific     | 211046 | DABE       | G               | Three Phase, O/H Service, 12 Olde Rd., Danville   | 364,365, 369                     |                | 12,232     | -         | -        | 12,232     | 10,801        |               |                | 56,186          | 101       |
| 193         | 2021 | Distribution | Specific     | 211047 | DBBE       | G               | Three Phase, URD Line Ext., 88 Plaistow Rd., Plaistow   | 364, 365, 366,367,369            |                | 27,330     | -         | -        | 27,330     | 28,461        |               |                | 397,458         | 106       |
| 194         | 2021 | Distribution | Specific     | 211048 | DPNE       | NG              | Replace Structure 2070 on the 3350 Sub-Transmission Line, Seabrook                            | 364, 356                         |                | 60,279     | 12,070    | -        | 72,349     | 66,000        |               |                | -               | 101       |
| 195         | 2021 | Distribution | Specific     | 211049 | DBBE       | G               | Single Phase, URD Line Ext., Springfield Dr., Hampstead                                       | 364, 365, 366,367,369            |                | 14,075     | -         | -        | 14,075     | 12,201        |               |                | 397,458         | 101       |
| 196         | 2021 | Distribution | Specific     | 211052 | DPNE       | NG              | Circuit 6W1 - Convert Main Ave. South Hampton to 8 kV   | 364, 365                         |                | 282,973    | 44,563    | (23)     | 327,514    | 350,000       |               |                | -               | 101       |
| 197         | 2021 | Distribution | Specific     | 211057 | DBBE       | G               | Three Phase, URD Line Ext., 5 Mckay Dr., Exeter   | 364, 365, 366,367,369            |                | 12,041     | -         | -        | 12,041     | 5,683         |               |                | 397,458         | 106       |
| 198         | 2022 | Distribution | Blanket      | 221003 | BDBE       | NG              | Emergency & Storm Restoration   | 362,364,365,366,367,369, 371,373 |                | 152        | -         | -        | 152        | -             |               |                | 947,064         | 106       |
| Grand Total |      |              |              |        |            |                 |   |                                  |                | 23,467,010 | 2,615,322 | (48,115) | 26,034,218 |               |               |                |                 |           |

**Capital Additions**

|                 |               |
|-----------------|---------------|
| Growth          | 5,709,228.51  |
| Non-Growth      | 17,757,781.89 |
| Total Additions | 23,467,010.40 |

**Capital Additions Percentage Split**

|            |      |
|------------|------|
| Growth     | 24%  |
| Non-Growth | 76%  |
| Total      | 100% |

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Unitil Energy Systems, Inc.  
Step 2 2022 Capital Budget  
Growth vs Non-Growth Percentage

| Description              | 2022 Budget   |
|--------------------------|---------------|
| Capital Non-Growth       | \$ 8,752,566  |
| Seacoast Non-Growth      | 14,925,971    |
| USC Allocable Non-Growth | 3,059,485     |
| Total UES Non-Growth     | \$ 26,738,022 |
| Capital Growth           | \$ 2,371,177  |
| Seacoast Growth          | 3,897,592     |
| USC Allocable Growth     | -             |
| Total UES Growth         | \$ 6,268,769  |
| Total UES                | \$ 33,006,791 |
| Percent Non-Growth       | 81.0%         |
| Percent Growth           | 19.0%         |
| Total                    | 100.0%        |

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Capital Budget 2022 UES Capital

|             |   | Non-Growth (NG)   |            |           |
|-------------|---|---|------------|-----------|
| Code        | # | Blankets:Electric   | Growth (G) | 2022      |
| BAB         | 0 | T&D Improvements  | NG         | 1,409,198 |
| BAC         |   | T&D Improvements, Carryover                                 | NG         | 33,005    |
| BBB         |   | New Customer Additions                                      | G          | 498,339   |
| BBC         |   | New Customer Additions, Carryover                           | G          | 38,303    |
| BCB         |   | Outdoor Lighting  | NG         | 109,761   |
| BCC         |   | Outdoor Lighting, Carryover                                 | NG         | 4,570     |
| BDB         |   | Emergency & Storm Restoration                               | NG         | 746,960   |
| BDC         |   | Emergency & Storm Restoration, Carryover                    | NG         | 12,691    |
| BEB         |   | Billable work   | NG         | 243,675   |
| BEC         |   | Billable work, Carryover                                    | NG         | 9,271     |
| BFB         |   | Transformers Company/Conversions                            | NG         | 238,073   |
| BFC         |   | Transformers Company/Conversions, Carryover                 | NG         | 0         |
| BGB         |   | Transformer Customer Requirements                           | G          | 794,202   |
| BGC         |   | Transformer Customer Requirements, Carryover                | G          | 80,558    |
| BHB         |   | Meters Company Requirements                                 | NG         | 241,710   |
| BHC         |   | Meters Company Requirements, Carryover                      | NG         | 45,338    |
| BIB         |   | Meters Customer Requirements                                | G          | 483,872   |
| BIC         |   | Meters Customer Requirements, Carryover                     | G          | 96,526    |
| Sub-Totals: |   |   |            | 5,086,052 |
| Code        | # | Communications:Electric                                     |            | 2022      |
| ECE         | 1 | Two Way Radio Replacements                                  | NG         | 5,000     |
| ECE         | 2 | Field Area Network (Grid Mod)                               | NG         | 350,000   |
| Sub-Totals: |   |   |            | 355,000   |
| Code        | # | Distribution:Electric                                       |            | 2022      |
| DAB         |   | Overhead Line Extensions                                    | G          | 33,711    |
| DAC         |   | Overhead Line Extensions, Carryover                         | G          | 5,958     |
| DBB         |   | Underground Line Extensions                                 | G          | 240,597   |
| DBC         |   | Underground Line Extensions, Carryover                      | G          | 39,111    |
| DCB         |   | Street Light Projects                                       | NG         | 4,435     |
| DCC         |   | Street Light Projects, Carryover                            | NG         | 707       |
| DDB         |   | Telephone Company Requests                                  | NG         | 18,892    |
| DDC         |   | Telephone Company Requests, Carryover                       | NG         | 1,728     |
| DEB         |   | Highway Projects  | NG         | 86,330    |
| DEC         |   | Highway Projects, Carryover                                 | NG         | 11,436    |
| DPB         | 1 | Distribution Pole Replacement                               | NG         | 749,651   |
| DPB         | 2 | Transfer Load from 24H1 to 8H1                              | NG         | 69,591    |
| DPB         | 3 | Replace Direct Buried Cable - Profile Ave                   | NG         | 37,243    |
| DPB         | 4 | VVO Implementation - Gulf St. year 1                        | NG         | 212,064   |
| DPB         | 5 | 2H2 - Install Regulator on Rumford St                       | NG         | 30,986    |
| DPB         | 6 | Electric Vehicle Make Ready Program                         | G          | 60,000    |
| DPC         | 1 | 38 Line Spacer Reconductoring                               | NG         | 250,147   |
| DPC         | 2 | 38 Line River Crossing Replacement                          | NG         | 283,773   |
| DPC         | 3 | Replace 33 Line Structure                                   | NG         | 156,563   |
| DPC         | 4 | 36 Line River Crossing Replacement                          | NG         | 289,360   |
| DRB         |   | Reliabilty Projects   | NG         | 715,980   |
| DRC         | 1 | Circuit 4W4 Install Recloser                                | NG         | 4,901     |
| DRC         | 2 | Circuit 6X3 Install Recloser                                | NG         | 4,901     |
| DRC         | 3 | Circuit 8X3 Install Recloser                                | NG         | 4,901     |
| Sub-Totals: |   |   |            | 3,312,966 |
| Code        | # | Tools, Shop, Garage:Electric                                |            | 2022      |
| EAE         | 1 | Purchase and Replace Rubber Goods                           | NG         | 6,000     |
| EAE         | 2 | Purchase and Replace Hot Line Tools                         | NG         | 4,000     |
| EAE         | 3 | Tools, Shop & Garage - Normal Additions and Replacements    | NG         | 14,500    |
| EAE         | 4 | Normal additions & replacement - tools & equipment Metering | NG         | 7,000     |



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|                          |          |  |    |             |
|--------------------------|----------|--|----|-------------|
| EAE                      | 5        | Normal Additions and Replacements - Tools and Equipment - Substation | NG | 12,000      |
| EAE                      | 6        | Purchase Oil Filter Unit   | NG | 56,000      |
| EAE                      | 7        | Purchase Spider pulling rope system                                  | NG | 15,000      |
| EAE                      | 8        | Purchase Mag Drill for steel poles                                   | NG | 3,000       |
| EAE                      | 9        | Purchase M18 Force Logic 750 MCM Dieless Crimper Kit                 | NG | 4,500       |
| EAE                      | 10       | Purchase tools for new Bucket trk # 22                               | NG | 6,000       |
| Sub-Totals:              |          |  |    | 128,000     |
| <b>Code</b>              | <b>#</b> | <b>Laboratory:General</b>  |    | <b>2022</b> |
| EBB                      | 1        | Lab Equipment - Normal Additions and Replacements                    | NG | 7,000       |
| Sub-Totals:              |          |  |    | 7,000       |
| <b>Code</b>              | <b>#</b> | <b>Office:Electric</b>   |    | <b>2022</b> |
| EDE                      | 1        | Office Furniture & Equipment-Normal Additions and Replacements       | NG | 3,500       |
| Sub-Totals:              |          |  |    | 3,500       |
| <b>Code</b>              | <b>#</b> | <b>Structures:General</b>  |    | <b>2022</b> |
| GPB                      | 1        | Normal Improvements to Capital Facility                              | NG | 18,000      |
| GPB                      | 2        | Loading Dock OH Doors & Dock Leveler Replacement                     | NG | 28,000      |
| GPB                      | 3        | Building Intrusion Detection System Installation                     | NG | 50,000      |
| GPB                      | 4        | Capital Fire Alarm System  | NG | 100,000     |
| GPB                      | 5        | Electric Vehicle Charging Stations – Capital                         | NG | 40,000      |
| GPB                      | 6        | McGuire Street Road Improvements                                     | NG | 100,000     |
| Sub-Totals:              |          |  |    | 336,000     |
| <b>Code</b>              | <b>#</b> | <b>Substation:Electric</b>   |    | <b>2022</b> |
| SPB                      | 1        | Substation Yard Improvements   | NG | 120,003     |
| SPB                      | 2        | Iron Works Road - SCADA RTU Additions                                | NG | 19,526      |
| SPB                      | 3        | West Portsmouth Street - Replace SCADA RTU                           | NG | 107,507     |
| SPB                      | 4        | Bridge Street - 13 kV Additions and 4 kV Removals                    | NG | 1,116,528   |
| SPB                      | 5        | Penacook - Transformer High-Side Protection                          | NG | 117,001     |
| SPB                      | 10       | Iron Works Road - Replace 22W3 Control                               | NG | 38,799      |
| SPC                      | 1        | Garvins - Replace SCADA RTU  | NG | 92,949      |
| SPC                      | 2        | Terrill Park - Replace SCADA RTU and Upgrade Equipment               | NG | 94,191      |
| SPC                      | 3        | Langdon Avenue - Replace SCADA RTU                                   | NG | 42,130      |
| SPC                      | 4        | Replace 13W2 Circuit Position Regulators                             | NG | 14,702      |
| SPC                      | 5        | Rebuild Bow Bog Substation   | NG | 131,889     |
| Sub-Totals:              |          |  |    | 1,895,225   |
| UES Capital Grand Total: |          |  |    | 11,123,743  |

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Capital Budget 2022 UES Seacoast

|                                |   | Non-Growth (NG) |                 |
|--------------------------------|---|-----------------|-----------------|
| Code                           | #   | Growth (G)      | 2022            |
| <b>Blankets:Electric</b>       |   |                 |                 |
| BAB                            | T&D Improvements  | NG              | 1,635,426       |
| BAC                            | T&D Improvements, Carryover   | NG              | 84,763          |
| BBB                            | New Customer Additions  | G               | 720,335         |
| BBC                            | New Customer Additions, Carryover                                     | G               | 20,737          |
| BCB                            | Outdoor Lighting  | NG              | 128,934         |
| BCC                            | Outdoor Lighting, Carryover   | NG              | 8,628           |
| BDB                            | Emergency & Storm Restoration   | NG              | 947,064         |
| BDC                            | Emergency & Storm Restoration, Carryover                              | NG              | 37,403          |
| BEB                            | Billable work   | NG              | 481,810         |
| BEC                            | Billable work, Carryover  | NG              | 0               |
| BFB                            | Transformers Company/Conversions                                      | NG              | 342,550         |
| BFC                            | Transformers Company/Conversions, Carryover                           | NG              | 29,250          |
| BGB                            | Transformer Customer Requirements                                     | G               | 1,258,572       |
| BGC                            | Transformer Customer Requirements, Carryover                          | G               | 138,939         |
| BHB                            | Meters Company Requirements   | NG              | 501,955         |
| BHC                            | Meters Company Requirements, Carryover                                | NG              | 58,501          |
| BIB                            | Meters Customer Requirements  | G               | 666,411         |
| BIC                            | Meters Customer Requirements, Carryover                               | G               | 176,964         |
| Sub-Totals:                    |   |                 | 7,238,242       |
| <b>Communications:Electric</b> |   |                 |                 |
| ECE                            | 1 Two Way Radio Replacements  | NG              | 3,000           |
| ECE                            | 2 Install AMI Collection Equipment at 58X1 Tap                        | NG              | 37,713          |
| Sub-Totals:                    |   |                 | 40,713          |
| <b>Distribution:Electric</b>   |   |                 |                 |
| DAB                            | Overhead Line Extensions  | G               | 62,617          |
| DAC                            | Overhead Line Extensions, Carryover                                   | G               | 26,127          |
| DBB                            | Underground Line Extensions   | G               | 389,992         |
| DBC                            | Underground Line Extensions, Carryover                                | G               | 316,898         |
| DEB                            | Highway Projects  | NG              | 306,068         |
| DPB                            | 1 Distribution Pole Replacements                                      | NG              | 1,230,790       |
| DPB                            | 3 Circuit 27X1 – Re-conductor Drinkwater Rd, Hampton Falls            | NG              | 119,498         |
| DPB                            | 4 Circuit 6W1: Install Voltage Regulator on North Rd., East Kingston  | NG              | 62,568          |
| DPB                            | 5 Circuit 6W1: Install Voltage Regulator on South Rd, South Hampton   | NG              | 67,555          |
| DPB                            | 6 Circuit 54X1: Install Voltage Regulator on Main St. Newton          | NG              | 64,630          |
| DPB                            | 7 3342 & 3353 Lines - Replace Crossarms, Hampton                      | NG              | 210,838         |
| DPB                            | 8 2H1 - Convert to 34.5 kV and Transfer to 2X2, Hampton               | NG              | 755,495         |
| DPB                            | 9 VVO Implementation - Winnaunnet Rd Tap 46X1, Hampton                | NG              | 14,625 Grid Mod |
| DPB                            | 10 Electric Vehicle Make Ready Program                                | G               | 120,000         |
| DPB                            | 13 Porcelain Cutout Replacements, Various Locations                   | NG              | 247,079         |
| DPC                            | 1 Distribution Pole Replacements, Carryover                           | NG              | 17,419          |
| DPC                            | 2 Circuit 56X1 - Convert Route 125, Kingston                          | NG              | 133,722         |
| DPC                            | 3 Reconstruct the 3348/50 Sub-Transmission Lines                      | NG              | 5,143,667       |
| DPC                            | 4 Arc Hazard Mitigation - 27X1 - Trundlebed Road, Kensington          | NG              | 106,868         |
| DPC                            | 5 Arc Hazard Mitigation - 56X1 - Newton Junction Road, Kingston       | NG              | 101,216         |
| DRB                            | 1 Circuit 51X1 – Install Sectionalizers on Winnicut Rd, Stratham      | NG              | 22,306          |
| DRB                            | 3 Circuit 21W1 – Install FuseSaver on East Rd, Atkinson               | NG              | 10,585          |
|                                | Circuits 15X1 and 59X1 – Install Reclosers and Implement Distribution |                 |                 |
| DRB                            | 5 Automation, Seabrook  | NG              | 217,175         |
| DRC                            | Reliability Projects, Carryover                                       | NG              | 36,127          |
| Sub-Totals:                    |   |                 | 9,783,865       |

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| Code                      | #  | Tools, Shop, Garage:Electric  |    | 2022       |
|---------------------------|----|---|----|------------|
| EAE                       | 1  | Tools, Shop & Garage – Normal Additions and Replacements              | NG | 14,700     |
| EAE                       | 2  | Purchase and Replace Rubber Goods                                     | NG | 6,100      |
| EAE                       | 3  | Purchase and Replace Hot Line Tools                                   | NG | 4,700      |
| EAE                       | 4  | Normal additions & replacement - tools & equipment Meter and Services | NG | 7,000      |
| EAE                       | 5  | Normal Additions and Replacements- Tools and Equipment Substation     | NG | 12,000     |
| EAE                       | 6  | Purchase Pulling Rope System  | NG | 15,000     |
| EAE                       | 7  | Purchase and Replace Tools for New Truck #2                           | NG | 7,500      |
| EAE                       | 8  | Purchase Tooling for New Bucket Truck #29                             | NG | 8,000      |
| EAE                       | 9  | Purchase Hydraulic Tamper   | NG | 4,500      |
| EAE                       | 10 | Purchase Split Barrel for Pole Setting                                | NG | 4,000      |
| Sub-Totals:               |    |   |    | 83,500     |
| Code                      | #  | Laboratory:General  |    | 2022       |
| EBB                       | 1  | Lab Equipment - Normal Additions and Replacements                     | NG | 7,000      |
| Sub-Totals:               |    |   |    | 7,000      |
| Code                      | #  | Office:Electric   |    | 2022       |
| EDE                       | 1  | Office Furniture & Equipment – Normal Additions and Replacements      | NG | 3,500      |
| Sub-Totals:               |    |   |    | 3,500      |
| Code                      | #  | Structures:General  |    | 2022       |
| GPB                       | 1  | Normal Improvements to Seacoast DOC Facility                          | NG | 12,000     |
| GPB                       | 2  | Normal Improvements to Plaistow Garage                                | NG | 3,000      |
| GPB                       | 3  | Install Roofing/Cover over Pea Stone Storage Area                     | NG | 6,000      |
| GPC                       | 1  | Sale of Kensington DOC Facility, Carryover                            | NG | 25,000     |
| Sub-Totals:               |    |   |    | 46,000     |
| Code                      | #  | Substation:Electric   |    | 2022       |
| SPB                       | 2  | Replace Exeter Substation Transformers                                | NG | 390,000    |
| SPB                       | 3  | OCB Replacement Project: Guinea - Replace 3342 Breaker                | NG | 349,584    |
| SPB                       | 5  | Timberlane - Replace 13W1 Control                                     | NG | 42,238     |
| SPB                       | 7  | Guinea Road Tap - Replace 47X1 Control                                | NG | 42,238     |
| SPC                       | 1  | Rebuild Mill Lane Tap   | NG | 718,101    |
| SPC                       | 2  | Replace Remaining Multi-Drop Telephone Landline Services              | NG | 28,814     |
| SPC                       | 3  | Guinea Substation, Hampton - Install Time Keeping System              | NG | 10,969     |
| SPC                       | 4  | Munt Hill Substation - Replace 28X1 Recloser                          | NG | 38,799     |
| Sub-Totals:               |    |   |    | 1,620,743  |
| UES Seacoast Grand Total: |    |   |    | 18,823,563 |

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**2022 Capital Budget • Unitil Service Corp**  
**Unitil Service Corp Allocation to Unitil Energy Systems, Inc.**

| Code  | Item   | 2022             | Allocation | Non-Growth<br>(NG)<br>Growth (G) | UES Allocations<br>2022 |          |
|-------|--|------------------|------------|----------------------------------|-------------------------|----------|
| GOF01 | Furniture & Equipment Normal Replacements - Hamp & CSC       | 7,500            | All        | NG                               | 1,875                   |          |
| GOF02 | Furniture Replacement – Hampton Dng/Mtg Rm                   | 25,500           | All        | NG                               | 6,375                   |          |
|       |  | 33,000           |            |                                  | 8,250                   |          |
| GSC02 | 2022 General Software Enhancements                           | 100,000          | All        | NG                               | 25,000                  |          |
| GSC03 | Web Ops Modernization  | 100,000          | All        | NG                               | 25,000                  |          |
| GSC04 | Flexi Upgrade  | 75,000           | All        | NG                               | 18,750                  |          |
| GSC05 | 2022 Reporting Blanket                                       | 60,000           | All        | NG                               | 15,000                  |          |
| GSC06 | 2022 Regulatory Work Blanket                                 | 35,750           | All        | NG                               | 8,938                   |          |
| GSC07 | 2022 CIS Enhancements Blanket                                | 100,000          | All        | NG                               | 25,000                  |          |
| GSC08 | Data Sharing: Community Aggregation Module                   | 200,000          | All        | NG                               | 50,000                  | Grid Mod |
| GSC09 | Endpoint and Meter Validation in MDS                         | 9,500            | All        | NG                               | 2,375                   |          |
| GSC10 | MV-90xi Upgrade V6.0 to 7.X 2022                             | 45,000           | All        | NG                               | 11,250                  |          |
| GSC11 | Command Center Upgrade to Cellular, C/O                      | 20,000           | All        | NG                               | 5,000                   |          |
| GSC12 | Create new Electric Estimating Model                         | 59,500           | Electric   | NG                               | 41,055                  |          |
| GSC13 | TOU and Advanced Rate Design Implementation                  | 427,360          | Electric   | NG                               | 294,878                 |          |
| GSC14 | Replace and Upgrade Gas SCADA Master. C/O                    | 60,000           | Gas        | NG                               | -                       |          |
| GSC15 | ADP Modules - Data Cloud, Time Off and Time Entry, Carryover | 131,000          | All        | NG                               | 32,750                  |          |
| GSC16 | AMI Command Center Upgrade - 2022                            | 87,500           | All        | NG                               | 21,875                  |          |
| GSC17 | Advanced Distribution Management System (ADMS) - Grid Mod    | 850,000          | Electric   | NG                               | 586,500                 | Grid Mod |
| GSC18 | Utility Bill Redesign  | 171,575          | All        | NG                               | 42,894                  |          |
| GSC19 | Data Sharing: Unitil Core Platform Design, C/O               | 600,000          | All        | NG                               | 150,000                 | Grid Mod |
| GSC20 | Metersense Upgrade 2022                                      | 66,300           | All        | NG                               | 16,575                  |          |
| GSC21 | TOU Rates- Design, Build, and Test System Functionality, C/O | 60,000           | Electric   | NG                               | 41,400                  |          |
| GSC22 | enQuesta Ver. 6.0 Upgrade Year 1 of 2                        | 3,664,831        | All        | NG                               | 916,208                 |          |
| GSC23 | GTI / Pxio VR Training Project Year 2                        | 115,000          | Gas        | NG                               | -                       |          |
| GSC24 | Ring Central Social Media Integration                        | 43,500           | All        | NG                               | 10,875                  |          |
| GSC25 | IRestore Portal Upgrade                                      | 30,000           | Electric   | NG                               | 20,700                  |          |
| GSC27 | Generator Interconnection Database                           | 353,750          | Electric   | NG                               | 244,088                 |          |
| GSC28 | Metersense professional services package                     | 10,000           | All        | NG                               | 2,500                   |          |
| GSC29 | Locusview Mobile Upgrade to V3                               | 275,000          | Gas        | NG                               | -                       |          |
| GSC30 | FCS Upgrade  | 18,000           | All        | NG                               | 4,500                   |          |
| GSC31 | Data Sharing: Behind the Meter Module                        | 105,000          | All        | NG                               | 26,250                  | Grid Mod |
| GSC32 | Modernize GTRAC & CSI- Carry Over                            | 36,000           | Gas        | NG                               | -                       |          |
| GSC56 | FCS Upgrade, C/O   | 20,000           | All        | NG                               | 5,000                   |          |
|       |  | 7,929,566        |            |                                  | 2,644,360               |          |
| GPC02 | 2022 Infrastructure PC and Network                           | 1,322,500        | All        | NG                               | 330,625                 |          |
| GPC04 | Gas SCADA Communications Upgrade, C/O                        | 100,000          | Gas        | NG                               | -                       |          |
|       |  | 1,422,500        |            |                                  | 330,625                 |          |
| GPB01 | Normal Improvements- Hampton                                 | 25,000           | All        | NG                               | 6,250                   |          |
| GPB02 | Normal Improvements - Call Center                            | 12,000           | All        | NG                               | 3,000                   |          |
| GPB05 | Backflow Preventer Replacement                               | 13,000           | All        | NG                               | 3,250                   |          |
| GPB07 | Smoke Exhaust Fan - Hampton                                  | 12,000           | All        | NG                               | 3,000                   |          |
| GPB09 | Humidifiers & Controls Replacement - Call Center             | 13,000           | All        | NG                               | 3,250                   |          |
| GPB11 | HVAC Infrastructure Replacements - Hampton                   | 190,000          | All        | NG                               | 47,500                  |          |
| GPB13 | Electric Vehicle Charging Stations – Hampton                 | 40,000           | All        | NG                               | 10,000                  |          |
|       |  | 305,000          |            |                                  | 76,250                  |          |
|       |  | <b>9,690,066</b> |            | <b>UES Total</b>                 | <b>3,059,485</b>        |          |

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**Unitil Service Company  
Allocations**

**Allocations**

|                   | UES      | FG&E |          |       | NU     |        |       | GSG |
|-------------------|----------|------|----------|-------|--------|--------|-------|-----|
|                   | Electric | Gas  | Electric | Total | Gas-ME | Gas-NH | Total | Gas |
| NH Divisions Only |          |      |          |       | 57%    | 43%    |       |     |
| Gas Only          |          | 20%  |          |       | 43%    | 32%    |       | 5%  |
| Electric Only     | 69%      |      | 31%      |       |        |        |       |     |
| All               | 25%      | 13%  | 12%      | 25%   | 27%    | 20%    | 47%   | 3%  |

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**Unitil Energy Systems, Inc.  
Decoupling  
Target Distribution Revenues**

| <b>Distribution Revenues</b>    | <b>Effective<br/>April 1, 2022</b> | <b>Effective<br/>June 1, 2022</b> | <b>Effective<br/>June 1, 2023</b> |
|---------------------------------|------------------------------------|-----------------------------------|-----------------------------------|
| Test Year Distribution Revenues | \$ 58,058,225                      | \$ 64,383,693                     | \$ 65,761,024                     |
| Permanent Rate Increase         | 6,325,468                          | -                                 | -                                 |
| Distribution Revenues           | \$ 64,383,693                      | \$ 64,383,693                     | \$ 65,761,024                     |
| Step Increase (Illustrative)    | -                                  | 1,377,331                         | 2,528,253                         |
| Target Distribution Revenues    | \$ 64,383,693                      | \$ 65,761,024                     | \$ 68,289,278                     |

| <b>Less: Street lighting</b>    | <b>Effective<br/>April 1, 2022</b> | <b>Effective<br/>June 1, 2022</b> | <b>Effective<br/>June 1, 2023</b> |
|---------------------------------|------------------------------------|-----------------------------------|-----------------------------------|
| Test Year Distribution Revenues | \$ 1,823,495                       | \$ 1,823,840                      | \$ 1,823,840                      |
| Rate Increase                   | 345                                | -                                 | -                                 |
| Distribution Revenues           | \$ 1,823,840                       | \$ 1,823,840                      | \$ 1,823,840                      |
| Step Increase                   | -                                  | -                                 | -                                 |
| Target Distribution Revenues    | \$ 1,823,840                       | \$ 1,823,840                      | \$ 1,823,840                      |

| <b>Distribution Revenues<br/>For Decoupling</b> | <b>Effective<br/>April 1, 2022</b> | <b>Effective<br/>June 1, 2022</b> | <b>Effective<br/>June 1, 2023</b> |
|---|------------------------------------|-----------------------------------|-----------------------------------|
| Test Year Distribution Revenues                 | \$ 56,234,730                      | \$ 62,559,853                     | \$ 63,937,184                     |
| Rate Increase                                   | 6,325,123                          | -                                 | -                                 |
| Distribution Revenues                           | \$ 62,559,853                      | \$ 62,559,853                     | \$ 63,937,184                     |
| Step Increase                                   | -                                  | 1,377,331                         | 2,528,253                         |
| Target Distribution Revenues                    | \$ 62,559,853                      | \$ 63,937,184                     | \$ 66,465,437                     |

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**Unitil Energy Systems, Inc.  
Decoupling  
Target Revenues by Class**

| Distribution Revenues <sup>(1)</sup> | Residential   | Regular General |                |            | Large General | Lighting          | Total         |
|--------------------------------------|---------------|-----------------|----------------|------------|---------------|-------------------|---------------|
| April 1, 2022-March 31, 2023         | D             | G2              | G2 - kWh Meter | QRWH       | G1            | OL <sup>(2)</sup> |               |
| Test Year Distribution Revenues      | \$ 31,581,996 | \$ 16,655,236   | \$ 87,374      | \$ 173,710 | \$ 7,736,414  | \$ 1,823,495      | \$ 58,058,225 |
| Rate Increase                        | 4,303,178     | 1,370,331       | 7,178          | 14,258     | 630,178       | 345               | 6,325,468     |
| Distribution Revenues <sup>(3)</sup> | \$ 35,885,174 | \$ 18,025,567   | \$ 94,552      | \$ 187,968 | \$ 8,366,592  | \$ 1,823,840      | \$ 64,383,693 |
| Add: Step Increase                   | -             | -               | -              | -          | -             | -                 | -             |
| Target Distribution Revenues         | \$ 35,885,174 | \$ 18,025,567   | \$ 94,552      | \$ 187,968 | \$ 8,366,592  | \$ 1,823,840      | \$ 64,383,693 |

| Distribution Revenues <sup>(1)</sup>    | Residential   | Regular General |                |            | Large General | Lighting     | Total         |
|---|---------------|-----------------|----------------|------------|---------------|--------------|---------------|
| June 1, 2022-May 31, 2023               | D             | G2              | G2 - kWh Meter | QRWH       | G1            | OL           |               |
| Distribution Revenues                   | \$ 35,885,174 | \$ 18,025,567   | \$ 94,552      | \$ 187,968 | \$ 8,366,592  | \$ 1,823,840 | \$ 64,383,693 |
| Add: Step Increase (Illustrative)       | 790,056       | 396,855         | 2,082          | 4,138      | 184,201       | -            | 1,377,331     |
| Target Distribution Revenues (Estimate) | \$ 36,675,230 | \$ 18,422,421   | \$ 96,634      | \$ 192,106 | \$ 8,550,793  | \$ 1,823,840 | \$ 65,761,024 |

| Distribution Revenues <sup>(1)</sup>    | Residential   | Regular General |                |            | Large General | Lighting     | Total         |
|---|---------------|-----------------|----------------|------------|---------------|--------------|---------------|
| June 1, 2023-May 31, 2024               | D             | G2              | G2 - kWh Meter | QRWH       | G1            | OL           |               |
| Distribution Revenues                   | \$ 36,675,230 | \$ 18,422,421   | \$ 96,634      | \$ 192,106 | \$ 8,550,793  | \$ 1,823,840 | \$ 65,761,024 |
| Add: Step Increase (Illustrative)       | 1,450,240     | 728,474         | 3,821          | 7,596      | 338,122       | -            | 2,528,253     |
| Target Distribution Revenues (Estimate) | \$ 38,125,470 | \$ 19,150,895   | \$ 100,455     | \$ 199,702 | \$ 8,888,915  | \$ 1,823,840 | \$ 68,289,278 |

**Notes:**

- (1) Excludes Other Operating Revenues  
(2) Outdoor Lighting is excluded from Decoupling  
(3) Refer to Settlement Agreement Attachment 7

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**Unitil Energy Systems, Inc.**  
**Decoupling**  
**Target Revenue Per Customer (April 1, 2022 - May 31, 2022)**

| Effective April 1, 2022-May 31, 2022 | Residential   | Regular General |                |            | Large General | Lighting     |               |
|--------------------------------------|---------------|-----------------|----------------|------------|---------------|--------------|---------------|
| Target Distribution Revenues         | D             | G2              | G2 - kWh Meter | QRWH       | G1            | OL           | Total         |
| April                                | 2,708,776     | 1,321,404       | 7,891          | 14,971     | 676,557       | 152,723      | 4,882,321     |
| May                                  | 2,636,196     | 1,319,610       | 7,769          | 11,518     | 679,424       | 152,038      | 4,806,554     |
| June                                 | 3,002,874     | 1,541,140       | 7,766          | 10,124     | 721,719       | 152,547      | 5,436,170     |
| July                                 | 3,458,505     | 1,636,991       | 7,799          | 12,724     | 740,378       | 152,541      | 6,008,938     |
| August                               | 3,648,049     | 1,683,506       | 7,800          | 14,476     | 753,186       | 152,485      | 6,259,503     |
| September                            | 3,102,088     | 1,631,975       | 7,782          | 12,429     | 725,158       | 151,956      | 5,631,389     |
| October                              | 2,512,801     | 1,542,092       | 7,672          | 8,767      | 695,031       | 150,741      | 4,917,104     |
| November                             | 2,633,609     | 1,452,383       | 7,681          | 12,134     | 675,935       | 150,293      | 4,932,035     |
| December                             | 3,074,208     | 1,434,203       | 7,853          | 18,467     | 663,457       | 149,533      | 5,347,720     |
| January                              | 3,189,719     | 1,487,299       | 8,259          | 25,670     | 679,362       | 153,514      | 5,543,822     |
| February                             | 2,994,081     | 1,481,815       | 8,148          | 24,459     | 675,565       | 152,720      | 5,336,789     |
| March                                | 2,924,268     | 1,493,148       | 8,133          | 22,228     | 680,821       | 152,748      | 5,281,346     |
| 12ME March                           | \$ 35,885,174 | \$ 18,025,567   | \$ 94,552      | \$ 187,968 | \$ 8,366,592  | \$ 1,823,840 | \$ 64,383,693 |

| Effective April 1, 2022-May 31, 2022 | Residential | Regular General |                |       | Large General | Lighting |         |
|--------------------------------------|-------------|-----------------|----------------|-------|---------------|----------|---------|
| Test Year Bills                      | D           | G2              | G2 - kWh Meter | QRWH  | G1            | OL       | Total   |
| April                                | 67,032      | 10,472          | 380            | 258   | 167           | 1,552    | 79,861  |
| May                                  | 68,175      | 10,506          | 379            | 256   | 168           | 1,551    | 81,035  |
| June                                 | 68,499      | 10,629          | 378            | 258   | 168           | 1,550    | 81,482  |
| July                                 | 68,707      | 10,621          | 379            | 258   | 168           | 1,549    | 81,682  |
| August                               | 68,629      | 10,663          | 377            | 256   | 169           | 1,548    | 81,642  |
| September                            | 69,456      | 10,707          | 377            | 257   | 168           | 1,546    | 82,511  |
| October                              | 68,246      | 10,628          | 379            | 257   | 168           | 1,546    | 81,224  |
| November                             | 67,875      | 10,548          | 375            | 255   | 168           | 1,543    | 80,764  |
| December                             | 67,567      | 10,520          | 372            | 252   | 167           | 1,542    | 80,420  |
| January                              | 67,012      | 10,479          | 382            | 262   | 166           | 1,553    | 79,854  |
| February                             | 66,947      | 10,469          | 382            | 260   | 166           | 1,557    | 79,781  |
| March                                | 67,134      | 10,470          | 383            | 260   | 167           | 1,555    | 79,969  |
| 12ME March                           | 815,280     | 126,712         | 4,543          | 3,089 | 2,010         | 18,592   | 970,226 |

| Effective April 1, 2022-May 31, 2022 | Residential | Regular General |                |          | Large General |
|--------------------------------------|-------------|-----------------|----------------|----------|---------------|
| Monthly Revenue Per Customer         | D           | G2              | G2 - kWh Meter | QRWH     | G1            |
| April                                | \$ 40.41    | \$ 126.18       | \$ 20.76       | \$ 58.03 | \$ 4,051.24   |
| May                                  | \$ 38.67    | \$ 125.61       | \$ 20.50       | \$ 44.99 | \$ 4,044.19   |
| June                                 | \$ 43.84    | \$ 144.99       | \$ 20.55       | \$ 39.24 | \$ 4,295.94   |
| July                                 | \$ 50.34    | \$ 154.13       | \$ 20.58       | \$ 49.32 | \$ 4,407.01   |
| August                               | \$ 53.16    | \$ 157.89       | \$ 20.69       | \$ 56.55 | \$ 4,456.72   |
| September                            | \$ 44.66    | \$ 152.42       | \$ 20.64       | \$ 48.36 | \$ 4,316.42   |
| October                              | \$ 36.82    | \$ 145.10       | \$ 20.24       | \$ 34.11 | \$ 4,137.09   |
| November                             | \$ 38.80    | \$ 137.69       | \$ 20.48       | \$ 47.58 | \$ 4,023.43   |
| December                             | \$ 45.50    | \$ 136.33       | \$ 21.11       | \$ 73.28 | \$ 3,972.80   |
| January                              | \$ 47.60    | \$ 141.93       | \$ 21.62       | \$ 97.98 | \$ 4,092.54   |
| February                             | \$ 44.72    | \$ 141.54       | \$ 21.33       | \$ 94.07 | \$ 4,069.67   |
| March                                | \$ 43.56    | \$ 142.61       | \$ 21.23       | \$ 85.49 | \$ 4,076.77   |



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**Unitil Energy Systems, Inc.**  
**Decoupling**  
**Target Revenue Per Customer (June 1, 2022 - May 31, 2023)**

| Effective June 1, 2022-May 31, 2023<br>Target Distribution Revenues (Step 1) | Residential<br>D | Regular General |                |            | Large General<br>G1 | Lighting<br>OL | Total         |
|--|------------------|-----------------|----------------|------------|---------------------|----------------|---------------|
|  |                  | G2              | G2 - kWh Meter | QRWH       |                     |                |               |
| June   | \$ 3,068,986     | \$ 1,575,070    | \$ 7,937       | \$ 10,347  | \$ 737,608          | \$ 152,547     | \$ 5,552,496  |
| July   | 3,534,648        | 1,673,032       | 7,971          | 13,004     | 756,679             | 152,541        | 6,137,874     |
| August   | 3,728,366        | 1,720,571       | 7,972          | 14,795     | 769,768             | 152,485        | 6,393,956     |
| September  | 3,170,385        | 1,667,905       | 7,954          | 12,702     | 741,124             | 151,956        | 5,752,026     |
| October  | 2,568,123        | 1,576,043       | 7,841          | 8,960      | 710,333             | 150,741        | 5,022,042     |
| November   | 2,691,591        | 1,484,359       | 7,850          | 12,401     | 690,817             | 150,293        | 5,037,311     |
| December   | 3,141,890        | 1,465,778       | 8,026          | 18,874     | 678,064             | 149,533        | 5,462,165     |
| January  | 3,259,945        | 1,520,043       | 8,441          | 26,235     | 694,319             | 153,514        | 5,662,496     |
| February   | 3,059,999        | 1,514,439       | 8,327          | 24,998     | 690,438             | 152,720        | 5,450,922     |
| March  | 2,988,649        | 1,526,022       | 8,312          | 22,718     | 695,810             | 152,748        | 5,394,258     |
| April  | 2,768,413        | 1,350,496       | 8,064          | 15,301     | 691,452             | 152,723        | 4,986,449     |
| May  | 2,694,235        | 1,348,663       | 7,940          | 11,771     | 694,382             | 152,038        | 4,909,029     |
| 12ME May   | \$ 36,675,230    | \$ 18,422,421   | \$ 96,634      | \$ 192,106 | \$ 8,550,793        | \$ 1,823,840   | \$ 65,761,024 |

| Effective June 1, 2022-May 31, 2023<br>Test Year Bills | Residential<br>D | Regular General |                |       | Large General<br>G1 | Lighting<br>OL | Total   |
|--|------------------|-----------------|----------------|-------|---------------------|----------------|---------|
|  |                  | G2              | G2 - kWh Meter | QRWH  |                     |                |         |
| June   | 68,499           | 10,629          | 378            | 258   | 168                 | 1,550          | 81,482  |
| July   | 68,707           | 10,621          | 379            | 258   | 168                 | 1,549          | 81,682  |
| August   | 68,629           | 10,663          | 377            | 256   | 169                 | 1,548          | 81,642  |
| September  | 69,456           | 10,707          | 377            | 257   | 168                 | 1,546          | 82,511  |
| October  | 68,246           | 10,628          | 379            | 257   | 168                 | 1,546          | 81,224  |
| November   | 67,875           | 10,548          | 375            | 255   | 168                 | 1,543          | 80,764  |
| December   | 67,567           | 10,520          | 372            | 252   | 167                 | 1,542          | 80,420  |
| January  | 67,012           | 10,479          | 382            | 262   | 166                 | 1,553          | 79,854  |
| February   | 66,947           | 10,469          | 382            | 260   | 166                 | 1,557          | 79,781  |
| March  | 67,134           | 10,470          | 383            | 260   | 167                 | 1,555          | 79,969  |
| April  | 67,032           | 10,472          | 380            | 258   | 167                 | 1,552          | 79,861  |
| May  | 68,175           | 10,506          | 379            | 256   | 168                 | 1,551          | 81,035  |
| 12ME May   | 815,280          | 126,712         | 4,543          | 3,089 | 2,010               | 18,592         | 970,226 |

| Effective June 1, 2022-May 31, 2023<br>Monthly Revenue Per Customer | Residential<br>D | Regular General |                |           | Large General<br>G1 |
|---|------------------|-----------------|----------------|-----------|---------------------|
|   |                  | G2              | G2 - kWh Meter | QRWH      |                     |
| June  | \$ 44.80         | \$ 148.19       | \$ 21.00       | \$ 40.11  | \$ 4,390.52         |
| July  | \$ 51.45         | \$ 157.52       | \$ 21.03       | \$ 50.40  | \$ 4,504.04         |
| August  | \$ 54.33         | \$ 161.36       | \$ 21.14       | \$ 57.79  | \$ 4,554.84         |
| September   | \$ 45.65         | \$ 155.78       | \$ 21.10       | \$ 49.42  | \$ 4,411.45         |
| October   | \$ 37.63         | \$ 148.29       | \$ 20.69       | \$ 34.86  | \$ 4,228.17         |
| November  | \$ 39.66         | \$ 140.72       | \$ 20.93       | \$ 48.63  | \$ 4,112.01         |
| December  | \$ 46.50         | \$ 139.33       | \$ 21.57       | \$ 74.90  | \$ 4,060.26         |
| January   | \$ 48.65         | \$ 145.06       | \$ 22.10       | \$ 100.13 | \$ 4,182.64         |
| February  | \$ 45.71         | \$ 144.66       | \$ 21.80       | \$ 96.15  | \$ 4,159.27         |
| March   | \$ 44.52         | \$ 145.75       | \$ 21.70       | \$ 87.38  | \$ 4,166.53         |
| April   | \$ 41.30         | \$ 128.96       | \$ 21.22       | \$ 59.30  | \$ 4,140.43         |
| May   | \$ 39.52         | \$ 128.37       | \$ 20.95       | \$ 45.98  | \$ 4,133.23         |

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**Unitil Energy Systems, Inc.**  
**Decoupling**  
**Target Revenue Per Customer (June 1, 2023 - May 31, 2024)**

| Effective June 1, 2023-May 31, 2024<br>Target Distribution Revenues (Step 2) | Residential<br>D | Regular General |                |            | Large General<br>G1 | Lighting<br>OL | Total         |
|--|------------------|-----------------|----------------|------------|---------------------|----------------|---------------|
|  |                  | G2              | G2 - kWh Meter | QRWH       |                     |                |               |
| June   | \$ 3,190,342     | \$ 1,637,352    | \$ 8,251       | \$ 10,756  | \$ 766,775          | \$ 152,723     | \$ 5,766,200  |
| July   | 3,674,418        | 1,739,188       | 8,286          | 13,518     | 786,600             | 152,038        | 6,374,048     |
| August   | 3,875,796        | 1,788,607       | 8,287          | 15,380     | 800,207             | 152,547        | 6,640,823     |
| September  | 3,295,751        | 1,733,859       | 8,268          | 13,204     | 770,430             | 152,541        | 5,974,053     |
| October  | 2,669,674        | 1,638,364       | 8,151          | 9,315      | 738,422             | 152,485        | 5,216,411     |
| November   | 2,798,024        | 1,543,054       | 8,161          | 12,891     | 718,134             | 151,956        | 5,232,221     |
| December   | 3,266,129        | 1,523,739       | 8,343          | 19,620     | 704,876             | 150,741        | 5,673,449     |
| January  | 3,388,852        | 1,580,150       | 8,775          | 27,273     | 721,774             | 150,293        | 5,877,116     |
| February   | 3,181,000        | 1,574,325       | 8,657          | 25,986     | 717,740             | 149,533        | 5,657,241     |
| March  | 3,106,828        | 1,586,365       | 8,641          | 23,616     | 723,324             | 153,514        | 5,602,288     |
| April  | 2,877,884        | 1,403,898       | 8,383          | 15,906     | 718,794             | 152,720        | 5,177,585     |
| May  | 2,800,773        | 1,401,993       | 8,254          | 12,237     | 721,840             | 152,748        | 5,097,843     |
| 12ME May   | \$ 38,125,470    | \$ 19,150,895   | \$ 100,455     | \$ 199,702 | \$ 8,888,915        | \$ 1,823,840   | \$ 68,289,278 |

| Effective June 1, 2023-May 31, 2024<br>Test Year Bills | Residential<br>D | Regular General |                |       | Large General<br>G1 | Lighting<br>OL | Total   |
|--|------------------|-----------------|----------------|-------|---------------------|----------------|---------|
|  |                  | G2              | G2 - kWh Meter | QRWH  |                     |                |         |
| June   | 68,499           | 10,629          | 378            | 258   | 168                 | 1,550          | 81,482  |
| July   | 68,707           | 10,621          | 379            | 258   | 168                 | 1,549          | 81,682  |
| August   | 68,629           | 10,663          | 377            | 256   | 169                 | 1,548          | 81,642  |
| September  | 69,456           | 10,707          | 377            | 257   | 168                 | 1,546          | 82,511  |
| October  | 68,246           | 10,628          | 379            | 257   | 168                 | 1,546          | 81,224  |
| November   | 67,875           | 10,548          | 375            | 255   | 168                 | 1,543          | 80,764  |
| December   | 67,567           | 10,520          | 372            | 252   | 167                 | 1,542          | 80,420  |
| January  | 67,012           | 10,479          | 382            | 262   | 166                 | 1,553          | 79,854  |
| February   | 66,947           | 10,469          | 382            | 260   | 166                 | 1,557          | 79,781  |
| March  | 67,134           | 10,470          | 383            | 260   | 167                 | 1,555          | 79,969  |
| April  | 67,032           | 10,472          | 380            | 258   | 167                 | 1,552          | 79,861  |
| May  | 68,175           | 10,506          | 379            | 256   | 168                 | 1,551          | 81,035  |
| 12ME May   | 815,280          | 126,712         | 4,543          | 3,089 | 2,010               | 18,592         | 970,226 |

| Effective June 1, 2023-May 31, 2024<br>Monthly Revenue Per Customer | Residential<br>D | Regular General |                |           | Large General<br>G1 |
|---|------------------|-----------------|----------------|-----------|---------------------|
|   |                  | G2              | G2 - kWh Meter | QRWH      |                     |
| June  | \$ 46.57         | \$ 154.05       | \$ 21.83       | \$ 41.69  | \$ 4,564.14         |
| July  | \$ 53.48         | \$ 163.75       | \$ 21.86       | \$ 52.40  | \$ 4,682.14         |
| August  | \$ 56.47         | \$ 167.74       | \$ 21.98       | \$ 60.08  | \$ 4,734.95         |
| September   | \$ 47.45         | \$ 161.94       | \$ 21.93       | \$ 51.38  | \$ 4,585.89         |
| October   | \$ 39.12         | \$ 154.16       | \$ 21.51       | \$ 36.24  | \$ 4,395.37         |
| November  | \$ 41.22         | \$ 146.28       | \$ 21.76       | \$ 50.55  | \$ 4,274.61         |
| December  | \$ 48.34         | \$ 144.84       | \$ 22.43       | \$ 77.86  | \$ 4,220.82         |
| January   | \$ 50.57         | \$ 150.79       | \$ 22.97       | \$ 104.09 | \$ 4,348.04         |
| February  | \$ 47.52         | \$ 150.38       | \$ 22.66       | \$ 99.95  | \$ 4,323.73         |
| March   | \$ 46.28         | \$ 151.52       | \$ 22.56       | \$ 90.83  | \$ 4,331.28         |
| April   | \$ 42.93         | \$ 134.06       | \$ 22.06       | \$ 61.65  | \$ 4,304.15         |
| May   | \$ 41.08         | \$ 133.45       | \$ 21.78       | \$ 47.80  | \$ 4,296.66         |

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**Unitil Energy Systems, Inc.**  
**Monthly Revenue at April 1, 2022 Rates**

| Line No. |   | Jan         | Feb         | Mar         | Apr         | May         | Jun         | Jul         | Aug         | Sep         | Oct         | Nov         | Dec         | Total        |
|----------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 1        | <b>Residential - D</b>                      |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 2        | Test Year Consumers                         | 67,012      | 66,947      | 67,134      | 67,032      | 68,175      | 68,499      | 68,707      | 68,629      | 69,456      | 68,246      | 67,875      | 67,567      | 815,280      |
| 3        | Test Year kWh                               | 47,877,662  | 43,447,320  | 41,788,394  | 36,919,734  | 34,845,155  | 43,074,211  | 53,371,480  | 57,715,834  | 44,979,721  | 32,009,393  | 34,896,989  | 45,042,699  | 515,968,592  |
| 4        |   |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 5        | April 1, 2022 Rates                         |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 6        | Customer Charge                             | \$16.22     | \$16.22     | \$16.22     | \$16.22     | \$16.22     | \$16.22     | \$16.22     | \$16.22     | \$16.22     | \$16.22     | \$16.22     | \$16.22     |              |
| 7        | Energy Charge                               | \$0.04392   | \$0.04392   | \$0.04392   | \$0.04392   | \$0.04392   | \$0.04392   | \$0.04392   | \$0.04392   | \$0.04392   | \$0.04392   | \$0.04392   | \$0.04392   |              |
| 8        |   |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 9        | Revenue                                     |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 10       | Customer Charge                             | \$1,086,932 | \$1,085,874 | \$1,088,921 | \$1,087,262 | \$1,105,797 | \$1,111,055 | \$1,114,429 | \$1,113,170 | \$1,126,579 | \$1,106,948 | \$1,100,934 | \$1,095,932 | \$13,223,834 |
| 11       | Energy Charge                               | \$2,102,787 | \$1,908,206 | \$1,835,346 | \$1,621,515 | \$1,530,399 | \$1,891,819 | \$2,344,075 | \$2,534,879 | \$1,975,509 | \$1,405,853 | \$1,532,676 | \$1,978,275 | \$22,661,341 |
| 12       | Total Revenue                               | \$3,189,719 | \$2,994,081 | \$2,924,268 | \$2,708,776 | \$2,636,196 | \$3,002,874 | \$3,458,505 | \$3,648,049 | \$3,102,088 | \$2,512,801 | \$2,633,609 | \$3,074,208 | \$35,885,174 |
| 13       |   |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 14       |   |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 15       | <b>Small General Service - G2 kWh</b>       |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 16       | Test Year Consumers                         | 382         | 382         | 383         | 380         | 379         | 378         | 379         | 377         | 377         | 379         | 375         | 372         | 4,543        |
| 17       | Test Year kWh                               | 49,142      | 44,733      | 43,401      | 35,971      | 31,861      | 32,502      | 33,066      | 34,562      | 33,864      | 28,015      | 31,317      | 40,310      | 438,744      |
| 18       |   |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 19       | April 1, 2022 Rates                         |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 20       | Customer Charge                             | \$18.38     | \$18.38     | \$18.38     | \$18.38     | \$18.38     | \$18.38     | \$18.38     | \$18.38     | \$18.38     | \$18.38     | \$18.38     | \$18.38     |              |
| 21       | Energy Charge                               | \$0.02519   | \$0.02519   | \$0.02519   | \$0.02519   | \$0.02519   | \$0.02519   | \$0.02519   | \$0.02519   | \$0.02519   | \$0.02519   | \$0.02519   | \$0.02519   |              |
| 22       |   |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 23       | Revenue                                     |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 24       | Customer Charge                             | \$7,021     | \$7,021     | \$7,040     | \$6,984     | \$6,966     | \$6,948     | \$6,966     | \$6,929     | \$6,929     | \$6,966     | \$6,893     | \$6,837     | \$83,500     |
| 25       | Energy Charge                               | \$1,238     | \$1,127     | \$1,093     | \$906       | \$803       | \$819       | \$833       | \$871       | \$853       | \$706       | \$789       | \$1,015     | \$11,052     |
| 26       | Total Revenue                               | \$8,259     | \$8,148     | \$8,133     | \$7,891     | \$7,769     | \$7,766     | \$7,799     | \$7,800     | \$7,782     | \$7,672     | \$7,681     | \$7,853     | \$94,552     |
| 27       |   |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 28       |   |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 29       | <b>Small General Service - G2 QR WH /SH</b> |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 30       | Test Year Consumers                         | 262         | 260         | 260         | 258         | 256         | 258         | 258         | 256         | 257         | 257         | 255         | 252         | 3,089        |
| 31       | Test Year kWh                               | 656,472     | 622,649     | 559,298     | 353,793     | 256,299     | 216,185     | 289,997     | 340,290     | 281,883     | 177,928     | 274,066     | 454,719     | 4,483,579    |
| 32       |   |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 33       | April 1, 2022 Rates                         |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 34       | Customer Charge                             | \$9.73      | \$9.73      | \$9.73      | \$9.73      | \$9.73      | \$9.73      | \$9.73      | \$9.73      | \$9.73      | \$9.73      | \$9.73      | \$9.73      |              |
| 35       | Energy Charge                               | \$0.03522   | \$0.03522   | \$0.03522   | \$0.03522   | \$0.03522   | \$0.03522   | \$0.03522   | \$0.03522   | \$0.03522   | \$0.03522   | \$0.03522   | \$0.03522   |              |
| 36       |   |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 37       | Revenue                                     |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 38       | Customer Charge                             | \$2,549     | \$2,530     | \$2,530     | \$2,510     | \$2,491     | \$2,510     | \$2,510     | \$2,491     | \$2,501     | \$2,501     | \$2,481     | \$2,452     | \$30,056     |
| 39       | Energy Charge                               | \$23,121    | \$21,930    | \$19,698    | \$12,461    | \$9,027     | \$7,614     | \$10,214    | \$11,985    | \$9,928     | \$6,267     | \$9,653     | \$16,015    | 157,912      |
| 40       | Total Revenue                               | \$25,670    | \$24,459    | \$22,228    | \$14,971    | \$11,518    | \$10,124    | \$12,724    | \$14,476    | \$12,429    | \$8,767     | \$12,134    | \$18,467    | \$187,968    |
| 41       |   |             |             |             |             |             |             |             |             |             |             |             |             |              |

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**Unitil Energy Systems, Inc.**  
**Monthly Revenue at April 1, 2022 Rates**

| Line No. |  | Jan         | Feb         | Mar         | Apr         | May         | Jun         | Jul         | Aug         | Sep         | Oct         | Nov         | Dec         | Total        |
|----------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 42       |  |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 43       | <b>Small General Service - G2 Demand</b> |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 44       | Test Year Consumers                      | 10,479      | 10,469      | 10,470      | 10,472      | 10,506      | 10,629      | 10,621      | 10,663      | 10,707      | 10,628      | 10,548      | 10,520      | 126,712      |
| 45       | Test Year kW                             | 101,780     | 101,342     | 102,389     | 87,511      | 87,319      | 106,029     | 114,306     | 118,215     | 113,730     | 106,201     | 98,603      | 97,109      | 1,234,532    |
| 46       | Test Year kWh                            | 29,121,178  | 28,684,028  | 28,061,068  | 21,033,411  | 20,197,196  | 25,493,967  | 29,616,140  | 30,665,177  | 28,590,103  | 22,317,914  | 22,648,750  | 25,705,566  | 312,134,498  |
| 47       |  |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 48       | April 1, 2022 Rates                      |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 49       | Customer Charge                          | \$29.19     | \$29.19     | \$29.19     | \$29.19     | \$29.19     | \$29.19     | \$29.19     | \$29.19     | \$29.19     | \$29.19     | \$29.19     | \$29.19     |              |
| 50       | Demand Charge                            | \$11.62     | \$11.62     | \$11.62     | \$11.62     | \$11.62     | \$11.62     | \$11.62     | \$11.62     | \$11.62     | \$11.62     | \$11.62     | \$11.62     |              |
| 51       | Energy Charge                            | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   |              |
| 52       |  |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 53       | Revenue                                  |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 54       | Customer Charge                          | \$305,882   | \$305,590   | \$305,617   | \$305,678   | \$306,670   | \$310,261   | \$310,025   | \$311,248   | \$312,535   | \$310,231   | \$307,908   | \$307,079   | \$3,698,724  |
| 55       | Demand Charge                            | \$1,182,685 | \$1,177,592 | \$1,189,758 | \$1,016,874 | \$1,014,650 | \$1,232,051 | \$1,328,240 | \$1,373,654 | \$1,321,540 | \$1,234,051 | \$1,145,762 | \$1,128,407 | \$14,345,264 |
| 56       | Energy Charge                            | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          |
| 57       | Total Revenue                            | \$1,488,567 | \$1,483,182 | \$1,495,374 | \$1,322,552 | \$1,321,320 | \$1,542,312 | \$1,638,265 | \$1,684,902 | \$1,634,075 | \$1,544,282 | \$1,453,670 | \$1,435,485 | \$18,043,988 |
| 58       |  |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 59       |  |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 60       | <b>Large General Service - G1</b>        |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 61       | Test Year Consumers - Secondary          | 133         | 133         | 134         | 134         | 135         | 135         | 135         | 136         | 135         | 135         | 135         | 135         | 1,615        |
| 62       | Test Year Consumers - Primary            | 33          | 33          | 33          | 33          | 33          | 33          | 33          | 33          | 33          | 33          | 33          | 32          | 395          |
| 63       | Test Year kVA                            | 81,206      | 80,761      | 81,372      | 80,864      | 81,179      | 86,341      | 88,631      | 90,184      | 86,802      | 83,069      | 80,708      | 79,165      | 1,000,283    |
| 64       | Test Year kWh                            | 27,162,976  | 27,360,368  | 27,375,056  | 23,199,379  | 23,230,381  | 27,500,834  | 29,386,736  | 29,935,971  | 29,722,799  | 24,642,676  | 24,432,498  | 25,817,785  | 319,767,459  |
| 65       |  |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 66       | April 1, 2022 Rates                      |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 67       | Customer Charge - Secondary              | \$162.18    | \$162.18    | \$162.18    | \$162.18    | \$162.18    | \$162.18    | \$162.18    | \$162.18    | \$162.18    | \$162.18    | \$162.18    | \$162.18    |              |
| 68       | Customer Charge - Primary                | \$86.49     | \$86.49     | \$86.49     | \$86.49     | \$86.49     | \$86.49     | \$86.49     | \$86.49     | \$86.49     | \$86.49     | \$86.49     | \$86.49     |              |
| 69       | Demand Charge                            | \$8.23      | \$8.23      | \$8.23      | \$8.23      | \$8.23      | \$8.23      | \$8.23      | \$8.23      | \$8.23      | \$8.23      | \$8.23      | \$8.23      |              |
| 70       | Energy Charge                            | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   |              |
| 71       |  |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 72       | Revenue                                  |             |             |             |             |             |             |             |             |             |             |             |             |              |
| 73       | Customer Charges                         | \$24,424    | \$24,424    | \$24,586    | \$24,586    | \$24,748    | \$24,748    | \$24,748    | \$24,911    | \$24,748    | \$24,748    | \$24,748    | \$24,662    | \$296,084    |
| 74       | Demand Charge                            | \$668,326   | \$664,662   | \$669,693   | \$665,513   | \$668,102   | \$710,590   | \$729,434   | \$742,217   | \$714,381   | \$683,661   | \$664,224   | \$651,527   | \$8,232,332  |
| 75       | Energy Charge                            | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0          |
| 76       | Total Revenue                            | \$692,750   | \$689,086   | \$694,279   | \$690,099   | \$692,851   | \$735,338   | \$754,182   | \$767,127   | \$739,130   | \$708,410   | \$688,973   | \$676,189   | \$8,528,416  |
| 77       |  |             |             |             |             |             |             |             |             |             |             |             |             |              |

**Unitil Energy Systems, Inc.**  
**Monthly Revenue at April 1, 2022 Rates**

| Line No. |                                      | Jan        | Feb        | Mar        | Apr        | May           | Jun         | Jul        | Aug        | Sep        | Oct        | Nov        | Dec        | Total           |
|----------|--------------------------------------|------------|------------|------------|------------|---------------|-------------|------------|------------|------------|------------|------------|------------|-----------------|
| 78       |                                      |            |            |            |            |               |             |            |            |            |            |            |            |                 |
| 79       | <b>Transformer Ownership</b>         |            |            |            |            |               |             |            |            |            |            |            |            |                 |
| 80       | <b>G1-kVA</b>                        |            |            |            |            |               |             |            |            |            |            |            |            |                 |
| 81       | Test Year kVA                        | 26,778     | 27,043     | 26,917     | 27,086     | 26,855        | 27,239      | 27,609     | 27,883     | 27,943     | 26,757     | 26,075     | 25,464     | 323,647         |
| 82       |                                      |            |            |            |            |               |             |            |            |            |            |            |            |                 |
| 83       | April 1, 2022 Rates                  |            |            |            |            |               |             |            |            |            |            |            |            |                 |
| 84       | Credit                               | (\$0.50)   | (\$0.50)   | (\$0.50)   | (\$0.50)   | (\$0.50)      | (\$0.50)    | (\$0.50)   | (\$0.50)   | (\$0.50)   | (\$0.50)   | (\$0.50)   | (\$0.50)   |                 |
| 85       |                                      |            |            |            |            |               |             |            |            |            |            |            |            |                 |
| 86       | Revenue                              |            |            |            |            |               |             |            |            |            |            |            |            |                 |
| 87       | Tranf Ownership Credit               | (\$13,389) | (\$13,522) | (\$13,458) | (\$13,543) | (\$13,427)    | (\$13,620)  | (\$13,804) | (\$13,941) | (\$13,971) | (\$13,378) | (\$13,037) | (\$12,732) | (\$161,824)     |
| 88       | Total Ownership Credit               | (\$13,389) | (\$13,522) | (\$13,458) | (\$13,543) | (\$13,427)    | (\$13,620)  | (\$13,804) | (\$13,941) | (\$13,971) | (\$13,378) | (\$13,037) | (\$12,732) | (\$161,824)     |
| 89       |                                      |            |            |            |            |               |             |            |            |            |            |            |            |                 |
| 90       |                                      |            |            |            |            |               |             |            |            |            |            |            |            |                 |
| 91       | <b>Transformer Ownership</b>         |            |            |            |            |               |             |            |            |            |            |            |            |                 |
| 92       | <b>G2-kW</b>                         |            |            |            |            |               |             |            |            |            |            |            |            |                 |
| 93       | Test Year kW                         | 2,536      | 2,733      | 4,452      | 2,297      | 3,421         | 2,344       | 2,548      | 2,792      | 4,200      | 4,380      | 2,575      | 2,565      | 36,843          |
| 94       |                                      |            |            |            |            |               |             |            |            |            |            |            |            |                 |
| 95       | April 1, 2022 Rates                  |            |            |            |            |               |             |            |            |            |            |            |            |                 |
| 96       | Credit                               | (\$0.50)   | (\$0.50)   | (\$0.50)   | (\$0.50)   | (\$0.50)      | (\$0.50)    | (\$0.50)   | (\$0.50)   | (\$0.50)   | (\$0.50)   | (\$0.50)   | (\$0.50)   |                 |
| 97       |                                      |            |            |            |            |               |             |            |            |            |            |            |            |                 |
| 98       | Revenue                              |            |            |            |            |               |             |            |            |            |            |            |            |                 |
| 99       | Tranf Ownership Credit               | (\$1,268)  | (\$1,366)  | (\$2,226)  | (\$1,148)  | (\$1,711)     | (\$1,172)   | (\$1,274)  | (\$1,396)  | (\$2,100)  | (\$2,190)  | (\$1,288)  | (\$1,283)  | (\$18,421)      |
| 100      | Total Ownership Credit               | (\$1,268)  | (\$1,366)  | (\$2,226)  | (\$1,148)  | (\$1,711)     | (\$1,172)   | (\$1,274)  | (\$1,396)  | (\$2,100)  | (\$2,190)  | (\$1,288)  | (\$1,283)  | (\$18,421)      |
| 101      |                                      |            |            |            |            |               |             |            |            |            |            |            |            |                 |
| 102      |                                      |            |            |            |            |               |             |            |            |            |            |            |            |                 |
| 103      | <b>Summary</b>                       |            |            |            |            |               |             |            |            |            |            |            |            |                 |
| 104      |                                      | # Custs    | Test Year  |            |            |               |             |            |            |            |            |            |            | Calculated Rev. |
| 105      | Residential - D                      | 815,280    |            |            |            |               | 515,968,592 |            |            |            |            |            |            | \$35,885,174    |
| 106      | Small General Service - G2 kWh       | 4,543      |            |            |            |               | 438,744     |            |            |            |            |            |            | \$94,552        |
| 107      | Small General Service - G2 QR WH /SH | 3,089      |            |            |            |               | 4,483,579   |            |            |            |            |            |            | \$187,968       |
| 108      | Small General Service - G2 Demand    | 126,712    | 1,234,532  |            |            |               | 312,134,498 |            |            |            |            |            |            | \$18,043,988    |
| 109      | Large General Service - G1           | 1,615      |            |            | 1,000,283  |               | 319,767,459 |            |            |            |            |            |            | \$8,528,416     |
| 110      | Transformer Ownership                |            | 36,843     | 323,647    |            |               |             |            |            |            |            |            |            | (\$180,245)     |
| 111      | Street Lighting                      | Luminaires | 108,600    |            |            |               | 7,625,729   |            |            |            |            |            |            | \$1,823,840     |
| 112      | Total                                |            | 1,059,839  | 1,271,375  | 1,323,931  | 1,160,418,601 |             |            |            |            |            |            |            | \$64,383,693    |

DE 21-030  
Settlement Attachment 05  
Page 9 of 9

**UES**  
**April 1, 2022 Rates**

|    | <u>Class</u>                     |                           | <u>Distribution Charge</u> |
|----|----------------------------------|---------------------------|----------------------------|
| 1  | <b>D</b>                         | Customer Charge           | \$16.22                    |
| 2  |                                  |                           |                            |
| 3  |                                  | All 250 kWh               | \$0.04392                  |
| 4  |                                  |                           |                            |
| 5  | <b>G2</b>                        | Customer Charge           | \$29.19                    |
| 6  |                                  |                           |                            |
| 7  |                                  | All kW                    | \$11.62                    |
| 8  |                                  |                           |                            |
| 9  |                                  | All kWh                   | \$0.00000                  |
| 10 |                                  |                           |                            |
| 11 | <b>G2 - kWh meter</b>            | Customer Charge           | \$18.38                    |
| 12 |                                  |                           |                            |
| 13 |                                  | All kWh                   | \$0.02519                  |
| 14 |                                  |                           |                            |
| 15 | <b>G2 - Quick Recovery Water</b> | Customer Charge           | \$9.73                     |
| 16 | <b>Heat and/or Space Heat</b>    |                           |                            |
| 17 |                                  | All kWh                   | \$0.03522                  |
| 18 |                                  |                           |                            |
| 19 | <b>G1</b>                        | Customer Charge Secondary | \$162.18                   |
| 20 |                                  | Customer Charge Primary   | \$86.49                    |
| 21 |                                  |                           |                            |
| 22 |                                  | All kVA                   | \$8.23                     |
| 23 |                                  |                           |                            |
| 24 |                                  | All kWh                   | \$0.00000                  |

Unitil Energy Systems, Inc.  
DE 21-030  
NHPUC Staff Set 1 Data Requests

DE 21-030  
Settlement Attachment 06  
Page 1 of 2

Date Request Received: 04/23/21

Date of Response: 04/30/21

Request No. Staff 1-9

Witness: Christopher Goulding / Daniel Nawazeski

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**REQUEST:**

Reference Testimony of Goulding and Nawazeski at Bates 128 – 129 regarding the transition of Lost Revenue Recovery as part of the Systems Benefit Charge to Decoupling. Table 4 provides timing details relating to proposed changes including those for Temporary rates. Does the same proposal apply to lost base revenue (LBR) related to Net Metering currently collected through the Company's External Delivery Charge (EDC)?

**RESPONSE:**

Yes, a similar transition methodology would apply to net metering displaced revenue recovery, although the timing of cash recovery would be different because the displaced revenue recovery related to net metering is recovered as part of the External Delivery Charge ("EDC") and net metering displaced revenue cash recovery is lagged by a year.

The current EDC that is effective August 1, 2020 through July 31, 2021 is recovering the actual 2019 net metering displaced revenue, the EDC effective August 1, 2021 through July 31, 2022 would recover the 2020 net metering displaced revenue, the EDC effective August 1, 2022 through July 31, 2023 would recover the 2021 net metering displaced revenue, and the EDC effective August 1, 2023 through July 31, 2024 would recover the 2022 net metering displaced revenue.

The table below provides the timing details related to recovery of the net metering displaced revenue via the EDC assuming the transition to decoupling occurs on April 1, 2022 as proposed.

Unitil Energy Systems, Inc.  
DE 21-030  
NHPUC Staff Set 1 Data Requests

Date Request Received: 04/23/21

Date of Response: 04/30/21

Request No. Staff 1-9

Witness: Christopher Goulding / Daniel Nawazeski

| <b>2021 Displaced Revenue (Recovered in EDC effective August 1, 2022)</b>  |                                      |
|--|--------------------------------------|
| 2015 to 2019 Installed On-Site Generation  | January 1, 2021 to May 31, 2021      |
| 2020 Installed On-Site Generation  | January 1, 2021 to May 31, 2021      |
| 2020 Installed On-Site Generation*   | June 1, 2021 to December 31, 2021    |
| 2021 Installed On-Site Generation  | January 1, 2021 to December 31, 2021 |
| <b>2022 Displaced Revenue (Recovered in EDC effective August 1, 2023)</b>  |                                      |
| 2020 Installed On-Site Generation*   | January 1, 2022 to March 31, 2022    |
| 2021 Installed On-Site Generation  | January 1, 2022 to March 31, 2022    |
| 2022 Installed On-Site Generation  | January 1, 2022 to March 31, 2022    |
| *Accounting for the 2020 installed date (for example, if on-site generation was installed in January 15 2020, the portion of the annual displaced kWh following the date of the installation served to lower the test year billing units and only 15 days of displaced revenue would be included in the calculation) |                                      |

The table below provides the timing details related to accruing net metering displaced revenues and the transition to decoupling.

| <b>June 1, 2021 (Temporary Rates Effective)</b>  |  |  |  |  |
|--|--|--|--|--|
| Stop accruing net metering displaced revenue associated with the 2015 to 2019 On-Site Generation |  |  |  |  |
| Continue accruing net metering displaced revenue associated with the 2020 On-Site Generation*    |  |  |  |  |
| Continue accruing net metering displaced revenue associated with the 2021 On-Site Generation     |  |  |  |  |
| <b>January 1, 2022 to March 31, 2022</b>   |  |  |  |  |
| Continue accruing net metering displaced revenue associated with the 2020 On-Site Generation*    |  |  |  |  |
| Continue accruing net metering displaced revenue associated with the 2021 On-Site Generation     |  |  |  |  |
| Continue accruing net metering displaced revenue associated with the 2022 On-Site Generation     |  |  |  |  |
| <b>April 1, 2022 (Permanent Rates Effective - Begin Decoupling)</b>                              |  |  |  |  |
| Stop accruing net metering displaced revenue associated with the 2020 On-Site Generation*        |  |  |  |  |
| Stop accruing net metering displaced revenue associated with the 2021 On-Site Generation         |  |  |  |  |
| Stop accruing net metering displaced revenue associated with the 2022 On-Site Generation         |  |  |  |  |
| *Taking into account timing of the date of installation for the 2020 On-Site Generation          |  |  |  |  |



Unitil NH - Electric Division  
12 Months Ended December 31, 2020

DE 21-030  
Settlement Attachment 7  
Page 1 of 1

Settlement Revenues  
Settlement Revenue Apportionment

|  | Total<br>Company <sup>(1)</sup> | D - Domestic<br>Delivery Service | G2 - Regular<br>General Service | G1 - Large<br>General Service | Outdoor<br>Lighting |
|--|---------------------------------|----------------------------------|---------------------------------|-------------------------------|---------------------|
| 1 <b>Current Margin Revenue</b>  | 58,056,553                      | 31,580,284                       | 16,916,360                      | 7,736,414                     | 1,823,495           |
| 2 <b>Revenue to Cost Ratio Under Current Rates</b>                     | 0.83                            | 0.64                             | 1.27                            | 1.33                          | 1.32                |
| 3 <b>Parity Ratio</b>  | 1.00                            | 0.77                             | 1.53                            | 1.61                          | 1.59                |
| 4 <b>Settlement: Domestic Class Increase of 125% of System Average</b> |                                 |                                  |                                 |                               |                     |
| 5 Domestic 125% of system average increase                             |                                 | 125%                             | 75%                             | 75%                           | 0%                  |
| 6 Revenue Increase   | 6,326,330                       | 4,301,567                        | 1,389,362                       | 635,401                       | 0                   |
| 7 Total revenue at 125% system average for Domestic                    | 64,382,883                      | 35,881,850                       | 18,305,722                      | 8,371,815                     | 1,823,495           |
| 8 Percent Increase   | 10.90%                          | 13.62%                           | 8.21%                           | 8.21%                         | 0.00%               |
| 9 <b>Illustrative Step 1 Increase:</b>                                 |                                 |                                  |                                 |                               |                     |
| 10 Revenue Increase  | 1,377,331                       | 789,989                          | 403,026                         | 184,317                       | 0                   |
| 11 Total Revenue including illustrative Step 1 increase                | 65,760,214                      | 36,671,839                       | 18,708,748                      | 8,556,132                     | 1,823,495           |
| 12 Percent Increase  | 2.14%                           | 2.20%                            | 2.20%                           | 2.20%                         | 0.00%               |
| 13 <b>Illustrative Step 2 Increase:</b>                                |                                 |                                  |                                 |                               |                     |
| 14 Revenue Increase  | 2,528,253                       | 1,450,117                        | 739,801                         | 338,336                       | 0                   |
| 15 Total Revenue including illustrative Step 2 increase                | 68,288,467                      | 38,121,956                       | 19,448,549                      | 8,894,468                     | 1,823,495           |
| 16 Percent Increase  | 3.84%                           | 3.95%                            | 3.95%                           | 3.95%                         | 0.00%               |

Notes:

(1) Amounts in Attachment 5 are off due to rounding of rates

DE 21-030

Settlement Attachment 8

Page 1 of 1

Unitil Energy Systems, Inc.  
Domestic Delivery Service  
Schedule TOU-D  
For Illustrative Purposes Only

|  | Summer          |                           |                         | Ratios                  |                |                | Winter         |                        |           | Ratios         |                |           |
|--|-----------------|---------------------------|-------------------------|-------------------------|----------------|----------------|----------------|------------------------|-----------|----------------|----------------|-----------|
|  | Volumetric      |                           | Ratios to               | Applied to              |                | Ratios to      | Volumetric     |                        | Ratios to | Applied to     |                | Ratios to |
|  | Rates (1)       | Current Rate              |                         | April 1, 2022           | Rates          |                | Rates (1)      | Current Rate           |           | April 1, 2022  | Rates          |           |
|  | June 1 - Nov 30 |                           |                         |                         |                |                | Dec 1 - May 31 |                        |           |                |                |           |
| 1 <b>Customer Charge:</b>  |                 |                           |                         | \$                      | 16.22          |                |                |                        |           | \$             | 16.22          |           |
| 2  |                 |                           |                         |                         |                |                |                |                        |           |                |                |           |
| 3  |                 | <i>Current Dist. Chg.</i> | <i>0.03558</i>          | <i>4/1/22 Dist. Chg</i> | \$             | <i>0.04392</i> | <i>0.03558</i> |                        |           | \$             | <i>0.04392</i> |           |
| 4 <b>Distribution Charge:</b>  |                 |                           |                         |                         |                |                |                |                        |           |                |                |           |
| 5 Off Peak kWh (8 pm - 6 am, and weekends/holidays)  | \$              | 0.03138                   | 0.88                    | \$                      | 0.03874        | \$             | 0.03060        | 0.86                   | \$        | 0.03777        |                |           |
| 6 Mid Peak kWh (6 am -3 pm, M-F)   | \$              | 0.04433                   | 1.25                    | \$                      | 0.05472        | \$             | 0.04195        | 1.18                   | \$        | 0.05178        |                |           |
| 7 On Peak kWh (3 pm - 8 pm, M-F)   | \$              | 0.04004                   | 1.13                    | \$                      | 0.04943        | \$             | 0.03619        | 1.02                   | \$        | 0.04467        |                |           |
| 8  |                 |                           |                         |                         |                |                |                |                        |           |                |                |           |
| 9 <i>8/1/20 Trans Chg excl reconciliation and interest</i>                                   | \$              | <i>0.03224</i>            | <i>8/1/21 Trans Chg</i> | \$                      | <i>0.03265</i> | \$             | <i>0.03224</i> |                        |           | \$             | <i>0.03265</i> |           |
| 10 <b>External Delivery Charge- Transmission:</b>  |                 |                           |                         |                         |                |                |                |                        |           |                |                |           |
| 11 Off Peak kWh (8 pm - 6 am, and weekends/holidays)   | \$              | -                         |                         | \$                      | -              | \$             | 0.00172        | 0.05                   | \$        | 0.00174        |                |           |
| 12 Mid Peak kWh (6 am -3 pm, M-F)  | \$              | 0.02070                   | 0.64                    | \$                      | 0.02096        | \$             | 0.00370        | 0.11                   | \$        | 0.00375        |                |           |
| 13 On Peak kWh (3 pm - 8 pm, M-F)  | \$              | 0.13961                   | 4.33                    | \$                      | 0.14139        | \$             | 0.16208        | 5.03                   | \$        | 0.16414        |                |           |
| 14 All hours kWh - reconciliation and interest   | \$              | 0.00408                   |                         | \$                      | (0.00152)      | \$             | 0.00408        |                        | \$        | (0.00152)      |                |           |
| 15   |                 |                           |                         |                         |                |                |                |                        |           |                |                |           |
| 16 <i>6/1/20 and 12/1/20 DS Chg with annual RPS</i>  | \$              | <i>0.07011</i>            | <i>6/1/21 DS Chg.</i>   | \$                      | <i>0.07091</i> | \$             | <i>0.09291</i> | <i>12/1/21 DS Chg.</i> | \$        | <i>0.17518</i> |                |           |
| 17 <b>Default Service Charge:</b>  |                 |                           |                         |                         |                |                |                |                        |           |                |                |           |
| 18 Off Peak kWh (8 pm - 6 am, and weekends/holidays)   | \$              | 0.05885                   | 0.84                    | \$                      | 0.05952        | \$             | 0.05833        | 0.63                   | \$        | 0.10998        |                |           |
| 19 Mid Peak kWh (6 am -3 pm, M-F)  | \$              | 0.07266                   | 1.23                    | \$                      | 0.08755        | \$             | 0.05943        | 1.02                   | \$        | 0.17848        |                |           |
| 20 On Peak kWh (3 pm - 8 pm, M-F)  | \$              | 0.26801                   | 4.55                    | \$                      | 0.32293        | \$             | 0.07151        | 1.23                   | \$        | 0.21476        |                |           |
| 21   |                 |                           |                         |                         |                |                |                |                        |           |                |                |           |
| 22 <b>External Delivery Charge - non Transmission (\$/kWh)</b>                               |                 |                           |                         | \$                      | (0.00135)      |                |                |                        |           | \$             | (0.00135)      |           |
| 23 <b>Stranded Cost Charge (\$/kWh)</b>  |                 |                           |                         | \$                      | (0.00002)      |                |                |                        |           | \$             | (0.00002)      |           |
| 24 <b>System Benefits Charge (\$/kWh)</b>  |                 |                           |                         | \$                      | 0.00597        |                |                |                        |           | \$             | 0.00597        |           |
| 25 <b>Storm Recovery Adjustment Factor (\$/kWh)</b>  |                 |                           |                         | \$                      | 0.00047        |                |                |                        |           | \$             | 0.00047        |           |
| 26   |                 |                           |                         |                         |                |                |                |                        |           |                |                |           |
| 27 <b>Total kWh Charges:</b>   |                 |                           |                         |                         |                |                |                |                        |           |                |                |           |
| 28 Off Peak kWh (8 pm - 6 am, and weekends/holidays)   |                 |                           |                         | \$                      | 0.09826        |                |                |                        |           | \$             | 0.14949        |           |
| 29 Mid Peak kWh (6 am -3 pm, M-F)  |                 |                           |                         | \$                      | 0.16323        |                |                |                        |           | \$             | 0.23401        |           |
| 30 On Peak kWh (3 pm - 8 pm, M-F)  |                 |                           |                         | \$                      | 0.51374        |                |                |                        |           | \$             | 0.42358        |           |
| 31 All hours kWh   |                 |                           |                         | \$                      | 0.00355        |                |                |                        |           | \$             | 0.00355        |           |
| 32   |                 |                           |                         |                         |                |                |                |                        |           |                |                |           |
| 33 (1) Time Of Use Rates - See DE 20-170 Exhibit 24 Revised, Attachment A Illustrative Rates |                 |                           |                         |                         |                |                |                |                        |           |                |                |           |

000162

UNITIL ENERGY SYSTEMS, INC.  
12 Months Ended December 31, 2020  
Settlement Rate Design (no changes to Customer Charges)

| Row | Description                      | Units | Actual<br>Bill Units | Actual Rates & Revenue |               | Proposed<br>Bill Units | Proposed Rates & Revenue |               | Difference Over Actual |        | Rounding   |         |
|-----|----------------------------------|-------|----------------------|------------------------|---------------|------------------------|--------------------------|---------------|------------------------|--------|------------|---------|
|     |                                  |       |                      | Rate                   | Revenue       |                        | Rate                     | Revenue       | Amount                 | %      | Amount     | %       |
| A   | B                                | C     | D                    | E                      | F             | G                      | H                        | I             | J                      | K      | L          | M       |
| 1   | <b>Domestic</b>                  |       |                      |                        |               |                        |                          |               |                        |        |            |         |
| 2   | Customer Charge                  |       | 815,280              | \$16.22                | \$ 13,223,834 | 815,280                | \$16.22                  | \$ 13,223,834 | \$ -                   | 0.0%   |            |         |
| 3   | Energy Charge                    | kWh   | 515,968,592          | \$ 0.03558             | \$ 18,358,163 | 515,968,592            | \$ 0.04392               | \$ 22,661,341 | \$ 4,303,178           | 23.4%  |            |         |
| 4   | Subtotal: Domestic               |       |                      |                        | \$ 31,581,996 |                        |                          | \$ 35,885,174 |                        |        |            |         |
| 5   | Total Schedule D                 |       |                      |                        | \$ 31,581,996 |                        |                          | \$ 35,885,174 | \$ 4,303,178           | 13.6%  | \$ 1,612   | 0.004%  |
| 6   | <b>G2 - kWh</b>                  |       |                      |                        |               |                        |                          |               |                        |        |            |         |
| 7   | Customer Charge                  |       | 4,543                | \$18.38                | \$ 83,500     | 4,543                  | \$18.38                  | \$ 83,500     | \$ -                   | 0.0%   |            |         |
| 8   | Energy Charge                    | kWh   | 438,744              | \$ 0.00883             | \$ 3,874      | 438,744                | \$ 0.02519               | \$ 11,052     | \$ 7,178               | 185.3% |            |         |
| 9   | Subtotal G2 kWh                  |       |                      |                        | \$ 87,374     |                        |                          | \$ 94,552     | \$ 7,178               | 8.2%   |            |         |
| 10  | <b>G2 QR WH /SH</b>              |       |                      |                        |               |                        |                          |               |                        |        |            |         |
| 11  | Customer Charge                  |       | 3,089                | \$9.73                 | \$ 30,056     | 3,089                  | \$9.73                   | \$ 30,056     | \$ -                   | 0.0%   |            |         |
| 12  | Energy Charge                    | kWh   | 4,483,579            | \$ 0.03204             | \$ 143,654    | 4,483,579              | \$ 0.03522               | \$ 157,912    | \$ 14,258              | 9.9%   |            |         |
| 13  | Subtotal G2 QR WH/SH             |       | 7,632                |                        | \$ 173,710    | 7,632                  |                          | \$ 187,968    | \$ 14,258              | 8.2%   |            |         |
| 14  | <b>G2 Demand</b>                 |       |                      |                        |               |                        |                          |               |                        |        |            |         |
| 15  | Customer Charge                  |       | 126,712              | \$ 29.19               | \$ 3,698,724  | 126,712                | \$ 29.19                 | \$ 3,698,724  | \$ -                   | 0.0%   |            |         |
| 16  | Demand Charge                    | kW    | 1,234,532            | \$ 10.51               | \$ 12,974,933 | 1,234,532              | \$ 11.62                 | \$ 14,345,264 | \$ 1,370,331           | 10.6%  |            |         |
| 17  | Transformer Ownership credit     | kW    | 36,843               | \$ (0.50)              | \$ (18,421)   | 36,843                 | \$ (0.50)                | \$ (18,421)   | \$ -                   | 0.0%   |            |         |
| 18  | Energy Charge                    | kWh   | 312,134,498          | \$ -                   | \$ -          | 312,134,498            | \$ -                     | \$ -          | \$ -                   | 0.0%   |            |         |
| 19  | Subtotal G2 Demand               |       |                      |                        | \$ 16,655,236 |                        |                          | \$ 18,025,567 | \$ 1,370,331           | 8.2%   |            |         |
| 20  | Total G2                         |       |                      |                        | \$ 16,916,320 |                        |                          | \$ 18,308,087 | \$ 1,391,766           | 8.2%   | \$ 2,404   | 0.013%  |
| 21  | <b>G1</b>                        |       |                      |                        |               |                        |                          |               |                        |        |            |         |
| 22  | Customer Charge                  |       |                      |                        |               |                        |                          |               |                        |        |            |         |
| 23  | Secondary                        |       | 1,615                | \$ 162.18              | \$ 261,921    | 1,615                  | \$ 162.18                | \$ 261,921    | \$ -                   | 0.0%   |            |         |
| 24  | Primary                          |       | 395                  | \$ 86.49               | \$ 34,164     | 395                    | \$ 86.49                 | \$ 34,164     | \$ -                   | 0.0%   |            |         |
| 25  | Subtotal: Customer Charge        |       |                      |                        | \$ 296,084    |                        |                          | \$ 296,084    | \$ -                   | 0.0%   |            |         |
| 26  | Demand Charge                    | kVA   | 1,000,283            | \$ 7.60                | \$ 7,602,153  | 1,000,283              | \$ 8.23                  | \$ 8,232,332  | \$ 630,178             | 8.3%   |            |         |
| 27  | Energy Charge                    | kWh   | 319,767,459          | \$ -                   | \$ -          | 319,767,459            | \$ -                     | \$ -          | \$ -                   | 0.0%   |            |         |
| 28  | Transformer Ownership credit     | kVA   | 323,647              | \$ (0.50)              | \$ (161,824)  | 323,647                | \$ (0.50)                | \$ (161,824)  | \$ -                   | 0.0%   |            |         |
| 29  | Total G1                         |       |                      |                        | \$ 7,736,414  |                        |                          | \$ 8,366,592  | \$ 630,178             | 8.1%   | \$ (5,223) | -0.062% |
| 30  | <b>OL</b>                        |       |                      |                        |               |                        |                          |               |                        |        |            |         |
| 31  | 100W Mercury Vapor Street        |       | 13,919               | \$ 13.28               | \$ 184,842    | 13,919                 | \$ 13.73                 | \$ 191,071    | \$ 6,230               | 3.4%   |            |         |
| 32  | 175W Mercury Vapor Street        |       | 793                  | \$ 15.75               | \$ 12,493     | 793                    | \$ 15.73                 | \$ 12,481     | \$ (12)                | -0.1%  |            |         |
| 33  | 250W Mercury Vapor Street        |       | 771                  | \$ 17.85               | \$ 13,754     | 771                    | \$ 17.25                 | \$ 13,294     | \$ (459)               | -3.3%  |            |         |
| 34  | 400W Mercury Vapor Street        |       | 1,298                | \$ 21.25               | \$ 27,584     | 1,298                  | \$ 17.25                 | \$ 22,397     | \$ (5,187)             | -18.8% |            |         |
| 35  | 1000W Mercury Vapor Street       |       | 24                   | \$ 42.19               | \$ 1,013      | 24                     | \$ 24.78                 | \$ 595        | \$ (418)               | -41.3% |            |         |
| 36  | 250W Mercury Vapor Flood         |       | 665                  | \$ 19.02               | \$ 12,652     | 665                    | \$ 18.25                 | \$ 12,143     | \$ (509)               | -4.0%  |            |         |
| 37  | 400W Mercury Vapor Flood         |       | 901                  | \$ 22.75               | \$ 20,505     | 901                    | \$ 21.57                 | \$ 19,445     | \$ (1,060)             | -5.2%  |            |         |
| 38  | 1000W Mercury Vapor Flood        |       | 144                  | \$ 37.70               | \$ 5,429      | 144                    | \$ 25.29                 | \$ 3,641      | \$ (1,787)             | -32.9% |            |         |
| 39  | 100W Mercury Vapor Power Bracket |       | 3,894                | \$ 13.41               | \$ 52,213     | 3,894                  | \$ 13.44                 | \$ 52,339     | \$ 126                 | 0.2%   |            |         |
| 40  | 175W Mercury Vapor Power Bracket |       | 557                  | \$ 14.87               | \$ 8,277      | 557                    | \$ 14.65                 | \$ 8,154      | \$ (123)               | -1.5%  |            |         |
| 41  | 50W Sodium Vapor Street          |       | 35,908               | \$ 13.52               | \$ 485,479    | 35,908                 | \$ 13.73                 | \$ 492,933    | \$ 7,453               | 1.5%   |            |         |
| 42  | 100W Sodium Vapor Street         |       | 1,309                | \$ 15.22               | \$ 19,930     | 1,309                  | \$ 15.73                 | \$ 20,604     | \$ 674                 | 3.4%   |            |         |
| 43  | 150W Sodium Vapor Street         |       | 3,906                | \$ 15.28               | \$ 59,691     | 3,906                  | \$ 17.25                 | \$ 67,402     | \$ 7,711               | 12.9%  |            |         |
| 44  | 250W Sodium Vapor Street         |       | 12,893               | \$ 19.14               | \$ 246,776    | 12,893                 | \$ 19.53                 | \$ 251,813    | \$ 5,037               | 2.0%   |            |         |

DE 21-030  
Settlement Attachment 9  
Page 2 of2

UNITIL ENERGY SYSTEMS, INC.  
12 Months Ended December 31, 2020  
Settlement Rate Design (no changes to Customer Charges)

| Row | Description                              | Units | Actual<br>Bill Units | Actual Rates & Revenue |               | Proposed<br>Bill Units | Proposed Rates & Revenue |               | Difference Over Actual |        | Rounding |         |
|-----|--|-------|----------------------|------------------------|---------------|------------------------|--------------------------|---------------|------------------------|--------|----------|---------|
|     |  |       |                      | Rate                   | Revenue       |                        | Rate                     | Revenue       | Amount                 | %      | Amount   | %       |
|     |  |       |                      | E                      | F             |                        | H                        | I             | J                      | K      | L        | M       |
| 45  | 400W Sodium Vapor Street                 |       | 2,711                | \$ 24.13               | \$ 65,421     | 2,711                  | \$ 24.78                 | \$ 67,195     | \$ 1,774               | 2.7%   |          |         |
| 46  | 1000W Sodium Vapor Street                |       | 1,606                | \$ 41.66               | \$ 66,885     | 1,606                  | \$ 42.51                 | \$ 68,250     | \$ 1,365               | 2.0%   |          |         |
| 47  | 150W Sodium Vapor Flood                  |       | 2,690                | \$ 17.61               | \$ 47,379     | 2,690                  | \$ 18.25                 | \$ 49,114     | \$ 1,734               | 3.7%   |          |         |
| 48  | 250W Sodium Vapor Flood                  |       | 3,790                | \$ 20.76               | \$ 78,671     | 3,790                  | \$ 21.57                 | \$ 81,756     | \$ 3,084               | 3.9%   |          |         |
| 49  | 400W Sodium Vapor Flood                  |       | 4,857                | \$ 23.58               | \$ 114,525    | 4,857                  | \$ 25.29                 | \$ 122,818    | \$ 8,293               | 7.2%   |          |         |
| 50  | 1000W Sodium Vapor Flood                 |       | 2,467                | \$ 42.03               | \$ 103,675    | 2,467                  | \$ 42.89                 | \$ 105,791    | \$ 2,116               | 2.0%   |          |         |
| 51  | 50W Sodium Vapor Power Bracket           |       | 1,387                | \$ 12.51               | \$ 17,355     | 1,387                  | \$ 13.44                 | \$ 18,649     | \$ 1,294               | 7.5%   |          |         |
| 52  | 100W Sodium Vapor Power Bracket          |       | 904                  | \$ 14.04               | \$ 12,691     | 904                    | \$ 14.65                 | \$ 13,242     | \$ 551                 | 4.3%   |          |         |
| 53  | 175W Metal Halide Street                 |       | 1                    | \$ 19.91               | \$ 20         | 1                      | \$ 17.25                 | \$ 17         | \$ (3)                 | -13.3% |          |         |
| 54  | 250W Metal Halide Street                 |       | 0                    | \$ 21.65               | -             | 0                      | Discontinued             |               |                        |        |          |         |
| 55  | 400W Metal Halide Street                 |       | 0                    | \$ 22.45               | -             | 0                      | Discontinued             |               |                        |        |          |         |
| 56  | 175W Metal Halide Flood                  |       | 0                    | \$ 23.00               | -             | 0                      | Discontinued             |               |                        |        |          |         |
| 57  | 250W Metal Halide Flood                  |       | 0                    | \$ 24.83               | -             | 0                      | Discontinued             |               |                        |        |          |         |
| 58  | 400W Metal Halide Flood                  |       | 0                    | \$ 24.88               | -             | 0                      | Discontinued             |               |                        |        |          |         |
| 59  | 175W Metal Halide Power Bracket          |       | 0                    | \$ 18.63               | -             | 0                      | Discontinued             |               |                        |        |          |         |
| 60  | 250W Metal Halide Power Bracket          |       | 0                    | \$ 19.81               | -             | 0                      | Discontinued             |               |                        |        |          |         |
| 61  | 400W Metal Halide Power Bracket          |       | 0                    | \$ 21.17               | -             | 0                      | Discontinued             |               |                        |        |          |         |
| 62  | 1000W Metal Halide Flood (Contracts)     |       | 535                  | \$ 32.22               | \$ 17,222     | 535                    | \$ 25.29                 | \$ 13,516     | \$ (3,705)             | -21.5% |          |         |
| 63  | LED                                      |       |                      |                        |               |                        |                          |               |                        |        |          |         |
| 64  | 42W 3780 K LED Area Light Fixture        |       | 0                    | \$ 13.16               | -             | 0                      | Discontinued             |               |                        |        |          |         |
| 65  | 57W 5130K LED Area Light Fixture         |       | 0                    | \$ 13.21               | -             | 0                      | Discontinued             |               |                        |        |          |         |
| 66  | 25W 2500K LED Cobra Head Fixture         |       | 0                    | \$ 13.11               | -             | 0                      | Discontinued             |               |                        |        |          |         |
| 67  | 88W 8800K LED Cobra Head Fixture         |       | 0                    | \$ 13.30               | -             | 0                      | Discontinued             |               |                        |        |          |         |
| 68  | 108W 10800K LED Cobra Head Fixture       |       | 0                    | \$ 13.36               | -             | 0                      | Discontinued             |               |                        |        |          |         |
| 69  | 193W 19300K LED Cobra Head Fixture       |       | 0                    | \$ 13.62               | -             | 0                      | Discontinued             |               |                        |        |          |         |
| 70  | 123W 11070K LED Flood Light Fixture      |       | 0                    | \$ 13.41               | -             | 0                      | Discontinued             |               |                        |        |          |         |
| 71  | 227W 20340K LED Flood Light Fixture      |       | 0                    | \$ 13.62               | -             | 0                      | Discontinued             |               |                        |        |          |         |
| 72  | 365W 32850K LED Flood Light Fixture      |       | 0                    | \$ 13.93               | -             | 0                      | Discontinued             |               |                        |        |          |         |
| 73  | Company Paid LED Fixture                 |       |                      |                        |               |                        |                          |               |                        |        |          |         |
| 74  | STREETLIGHT LED 30W                      |       |                      |                        |               |                        | \$ 13.73                 |               |                        |        |          |         |
| 75  | STREETLIGHT LED 50W                      |       |                      |                        |               |                        | \$ 15.73                 |               |                        |        |          |         |
| 76  | STREETLIGHT LED 100W                     |       |                      |                        |               |                        | \$ 17.25                 |               |                        |        |          |         |
| 77  | STREETLIGHT LED 120W                     |       |                      |                        |               |                        | \$ 19.53                 |               |                        |        |          |         |
| 78  | STREETLIGHT LED 140W                     |       |                      |                        |               |                        | \$ 24.78                 |               |                        |        |          |         |
| 79  | STREETLIGHT LED 260W                     |       |                      |                        |               |                        | \$ 42.51                 |               |                        |        |          |         |
| 80  | YARDLIGHT LED 35W                        |       |                      |                        |               |                        | \$ 13.44                 |               |                        |        |          |         |
| 81  | YARDLIGHT LED 47W                        |       |                      |                        |               |                        | \$ 14.65                 |               |                        |        |          |         |
| 82  | FLOODLIGHT LED 70W                       |       |                      |                        |               |                        | \$ 18.25                 |               |                        |        |          |         |
| 83  | FLOODLIGHT LED 90W                       |       |                      |                        |               |                        | \$ 21.57                 |               |                        |        |          |         |
| 84  | FLOODLIGHT LED 110W                      |       |                      |                        |               |                        | \$ 25.29                 |               |                        |        |          |         |
| 85  | FLOODLIGHT LED 370W                      |       |                      |                        |               |                        | \$ 42.89                 |               |                        |        |          |         |
| 86  | Customer Paid LED Fixture                |       |                      |                        |               |                        |                          |               |                        |        |          |         |
| 87  | STREETLIGHT LED 30W                      |       |                      |                        |               |                        | \$ 9.71                  |               |                        |        |          |         |
| 88  | STREETLIGHT LED 50W                      |       |                      |                        |               |                        | \$ 11.92                 |               |                        |        |          |         |
| 89  | STREETLIGHT LED 100W                     |       |                      |                        |               |                        | \$ 12.48                 |               |                        |        |          |         |
| 90  | STREETLIGHT LED 120W                     |       |                      |                        |               |                        | \$ 14.76                 |               |                        |        |          |         |
| 91  | STREETLIGHT LED 140W                     |       |                      |                        |               |                        | \$ 17.83                 |               |                        |        |          |         |
| 92  | STREETLIGHT LED 260W                     |       |                      |                        |               |                        | \$ 33.56                 |               |                        |        |          |         |
| 93  | YARDLIGHT LED 35W                        |       |                      |                        |               |                        | \$ 7.00                  |               |                        |        |          |         |
| 94  | YARDLIGHT LED 47W                        |       |                      |                        |               |                        | \$ 8.21                  |               |                        |        |          |         |
| 95  | FLOODLIGHT LED 70W                       |       |                      |                        |               |                        | \$ 11.24                 |               |                        |        |          |         |
| 96  | FLOODLIGHT LED 90W                       |       |                      |                        |               |                        | \$ 14.56                 |               |                        |        |          |         |
| 97  | FLOODLIGHT LED 110W                      |       |                      |                        |               |                        | \$ 17.36                 |               |                        |        |          |         |
| 98  | FLOODLIGHT LED 370W                      |       |                      |                        |               |                        | \$ 27.00                 |               |                        |        |          |         |
| 99  | Special Agreement Customer Installed LED |       | 10,671               | per contracts          | \$ 140,376    | 10,671                 | per contracts            | \$ 106,541    | \$ (33,835)            | -24.1% |          |         |
| 100 | Pole Charges                             |       |                      |                        | \$ 8,639      |                        |                          | \$ 8,639      | \$ -                   | 0.0%   |          |         |
| 101 | Total OL                                 |       |                      |                        | \$ 1,823,495  |                        |                          | \$ 1,823,840  | \$ 345                 | 0.0%   | \$ 345   | 0.019%  |
| 102 | Total System                             |       |                      |                        | \$ 58,058,225 |                        |                          | \$ 64,383,693 | \$ 6,325,468           | 10.9%  | \$ (862) | -0.001% |

Unitil Energy Systems, Inc.  
Class Average Bill Impacts  
Proposed Rates vs. Current Rates  
(\$000)

| (A)<br><u>Class of Service</u>                      | (B)<br>Effect of<br>Proposed<br>Change | (C)<br>Average<br>Number of<br>Customers | (D)<br>Total Revenue<br>Under Present<br>Rates | (E)<br>Proposed<br>Distribution<br>Change | (F)<br>Total Revenue<br>Under Proposed<br>Rates | (G)<br>Proposed<br>Change<br>Revenue | (H)<br>Percent<br>Change<br>Revenue |
|---|--|--|--|---|---|--------------------------------------|-------------------------------------|
| Domestic D  | Increase                               | 67,940                                   | \$142,629                                      | \$2,322                                   | \$144,951                                       | \$2,322                              | 1.6%                                |
| General Service - G2                                | Increase                               | 10,559                                   | \$77,163                                       | \$172                                     | \$77,334  | \$172                                | 0.2%                                |
| G2 - kWh Meter                                      | Increase                               | 379                                      | \$172  | \$5                                       | \$178   | \$5                                  | 3.2%                                |
| G2 - Quick Recovery Water<br>Heat and/or Space Heat | Decrease                               | 257                                      | \$1,043  | -\$3                                      | \$1,040   | (\$3)                                | (0.3%)                              |
| Subtotal G2   | Increase                               | 11,195                                   | \$78,378                                       | \$174                                     | \$78,552  | \$174                                | 0.2%                                |
| Large General Service G1                            | Decrease                               | 168                                      | \$51,714                                       | -\$598                                    | \$51,116  | (\$598)                              | (1.2%)                              |
| Outdoor Lighting OL                                 | Decrease                               | 1,549                                    | \$3,293  | -\$29                                     | \$3,264   | (\$29)                               | (0.9%)                              |
| Total   | Increase                               | 80,852                                   | \$276,014                                      | \$1,869                                   | \$277,883                                       | \$1,869                              | 0.7%                                |

(D) Present rates including delivery and default service rates effective December 1, 2021. Assumes all customers take default energy service.

G1 default service rate of \$0.09749 (avg Dec '21 - Jan '22) used for G1.

(E) Total amount differs from revenue deficiency (\$6,326,330) due to amount already included in temporary rates (\$4,451,667) and rounding in temporary and permanent rates (\$5203).

(F) Column D + Column E.

(G) Column F - Column D

(H) Column G / Column D

| Unitil Energy Systems, Inc.<br>Typical Bill Impacts as a Result of Proposed Rates<br>Impact on D Rate Customers |                     |                |   |  |                     |                          |
|---|---------------------|----------------|---|--|---------------------|--------------------------|
| Range<br>Monthly<br>kWh   | Percentage<br>Bills | Average<br>kWh | Total Bill<br>Using Rates<br>Effective 1/1/22             | Total Bill<br>Using Rates<br>Proposed 4/1/22 | Total<br>Difference | %<br>Total<br>Difference |
| 0-100   | 7.6%                | 38             | \$25.63   | \$25.80                                      | \$0.17              | 0.7%                     |
| 101-200   | 8.2%                | 154            | \$54.75   | \$55.44                                      | \$0.69              | 1.3%                     |
| 201-300   | 10.4%               | 252            | \$79.38   | \$80.51                                      | \$1.13              | 1.4%                     |
| 301-400   | 11.2%               | 351            | \$104.18  | \$105.76                                     | \$1.58              | 1.5%                     |
| 401-500   | 10.8%               | 450            | \$129.09  | \$131.11                                     | \$2.03              | 1.6%                     |
| 501-750   | 21.6%               | 617            | \$170.86  | \$173.64                                     | \$2.77              | 1.6%                     |
| 750-1,000   | 13.0%               | 864            | \$232.91  | \$236.80                                     | \$3.89              | 1.7%                     |
| 1,000-1,500   | 11.2%               | 1,201          | \$317.46  | \$322.87                                     | \$5.41              | 1.7%                     |
| 1,501-2,000   | 3.6%                | 1,707          | \$444.44  | \$452.13                                     | \$7.68              | 1.7%                     |
| 2,001-3,500   | 2.0%                | 2,447          | \$629.99  | \$641.00                                     | \$11.01             | 1.7%                     |
| 3,501-5,000   | 0.2%                | 4,021          | \$1,024.81  | \$1,042.91                                   | \$18.10             | 1.8%                     |
| 5,000+  | 0.0%                | 6,632          | \$1,679.57  | \$1,709.41                                   | \$29.84             | 1.8%                     |
| 600 kWh bill  |                     | 600            | \$166.70  | \$169.40                                     | \$2.70              | 1.6%                     |
| Unitil Energy Systems, Inc.<br>Rates - Effective 1/1/2022:  |                     |                | Unitil Energy Systems, Inc.<br>Rates - Proposed 4/1/2022: |  |                     |                          |
| Customer Charge   | \$16.22             |                | Customer Charge   | \$16.22                                      |                     |                          |
|   | <u>All kWh</u>      |                |   | <u>All kWh</u>                               |                     |                          |
| Distribution Charge   | \$0.03942           |                | Distribution Charge                                       | \$0.04392                                    |                     |                          |
| External Delivery Charge  | \$0.02978           |                | External Delivery Charge                                  | \$0.02978                                    |                     |                          |
| Stranded Cost Charge  | (\$0.00002)         |                | Stranded Cost Charge                                      | (\$0.00002)                                  |                     |                          |
| System Benefits Charge  | \$0.00597           |                | System Benefits Charge                                    | \$0.00597                                    |                     |                          |
| Storm Recovery Adjustment Factor  | \$0.00047           |                | Storm Recovery Adjustment Factor                          | \$0.00047                                    |                     |                          |
| Fixed Default Service Charge  | <u>\$0.17518</u>    |                | Fixed Default Service Charge                              | <u>\$0.17518</u>                             |                     |                          |
| <b>TOTAL</b>  | <b>\$0.25080</b>    |                | <b>TOTAL</b>  | <b>\$0.25530</b>                             |                     |                          |

| Unitil Energy Systems, Inc.<br>Typical Bill Impacts as a Result of Proposed Rates<br>Impact on G2 Rate Customers |           |                  |                    |                     |   |  |                  |                    |
|--|-----------|------------------|--------------------|---------------------|---|--|------------------|--------------------|
| Average Load Factor  | kW Range  | Percentage Bills | Average Monthly kW | Average Monthly kWh | Total Bill Using Rates Effective 1/1/22                   | Total Bill Using Rates Proposed 4/1/22 | Total Difference | % Total Difference |
| 17%  | 0-1.0     | 26.9%            | 1.0                | 125                 | \$63.77   | \$64.40                                | \$0.62           | 1.0%               |
| 28%  | 1.1-2     | 10.6%            | 1.5                | 308                 | \$104.60  | \$105.07                               | \$0.47           | 0.5%               |
| 24%  | 2.1-3     | 7.4%             | 2.5                | 438                 | \$140.58  | \$141.70                               | \$1.12           | 0.8%               |
| 24%  | 3.1-4     | 6.5%             | 3.5                | 625                 | \$187.59  | \$189.11                               | \$1.52           | 0.8%               |
| 25%  | 4.1-5     | 5.9%             | 4.5                | 821                 | \$236.17  | \$238.06                               | \$1.89           | 0.8%               |
| 24%  | 5.1-6     | 5.4%             | 5.5                | 965                 | \$274.38  | \$276.82                               | \$2.44           | 0.9%               |
| 24%  | 6.1-7     | 4.2%             | 6.5                | 1,141               | \$319.00  | \$321.87                               | \$2.87           | 0.9%               |
| 25%  | 7.1-8     | 3.6%             | 7.5                | 1,351               | \$370.30  | \$373.49                               | \$3.19           | 0.9%               |
| 26%  | 8.1-9     | 3.0%             | 8.5                | 1,622               | \$433.35  | \$436.59                               | \$3.24           | 0.7%               |
| 27%  | 9.1-10    | 2.6%             | 9.5                | 1,872               | \$492.36  | \$495.76                               | \$3.40           | 0.7%               |
| 28%  | 10.1-12   | 4.2%             | 11.0               | 2,219               | \$574.86  | \$578.54                               | \$3.68           | 0.6%               |
| 29%  | 12.1-14   | 2.9%             | 13.0               | 2,800               | \$708.61  | \$712.30                               | \$3.68           | 0.5%               |
| 31%  | 14.1-16   | 2.4%             | 15.0               | 3,390               | \$844.05  | \$847.70                               | \$3.65           | 0.4%               |
| 33%  | 16.1-18   | 1.8%             | 17.0               | 4,048               | \$992.77  | \$996.11                               | \$3.34           | 0.3%               |
| 33%  | 18.1-20   | 1.4%             | 19.0               | 4,598               | \$1,120.32  | \$1,123.78                             | \$3.45           | 0.3%               |
| 34%  | 20.1-22.5 | 1.4%             | 21.3               | 5,309               | \$1,281.84  | \$1,285.06                             | \$3.22           | 0.3%               |
| 35%  | 22.6-25   | 1.2%             | 23.7               | 6,017               | \$1,444.79  | \$1,448.02                             | \$3.23           | 0.2%               |
| 37%  | 25.1-30   | 1.6%             | 27.4               | 7,335               | \$1,739.32  | \$1,741.60                             | \$2.28           | 0.1%               |
| 40%  | 30.1-35   | 1.1%             | 32.5               | 9,376               | \$2,187.98  | \$2,188.02                             | \$0.04           | 0.0%               |
| 40%  | 35.1-40   | 0.9%             | 37.5               | 11,085              | \$2,572.45  | \$2,571.55                             | (\$0.90)         | 0.0%               |
| 40%  | 40.1-45   | 0.7%             | 42.5               | 12,531              | \$2,904.85  | \$2,903.88                             | (\$0.97)         | 0.0%               |
| 43%  | 45.1-50   | 0.6%             | 47.5               | 14,838              | \$3,404.74  | \$3,400.49                             | (\$4.25)         | -0.1%              |
| 42%  | 50.1-60   | 0.9%             | 54.8               | 16,705              | \$3,843.18  | \$3,839.85                             | (\$3.34)         | -0.1%              |
| 43%  | 60.1-70   | 0.7%             | 64.8               | 20,391              | \$4,663.19  | \$4,656.83                             | (\$6.36)         | -0.1%              |
| 44%  | 70.1-80   | 0.5%             | 75.2               | 24,069              | \$5,485.36  | \$5,476.42                             | (\$8.94)         | -0.2%              |
| 44%  | 80.1-90   | 0.4%             | 84.7               | 27,000              | \$6,153.37  | \$6,143.70                             | (\$9.66)         | -0.2%              |
| 41%  | 90.1-100  | 0.3%             | 94.4               | 28,369              | \$6,520.66  | \$6,516.50                             | (\$4.16)         | -0.1%              |
| 45%  | 100.1-120 | 0.4%             | 109.2              | 35,732              | \$8,103.99  | \$8,088.04                             | (\$15.95)        | -0.2%              |
| 45%  | 120.1-140 | 0.2%             | 129.0              | 42,752              | \$9,672.53  | \$9,651.56                             | (\$20.97)        | -0.2%              |
| 43%  | 140.1-160 | 0.1%             | 149.1              | 46,963              | \$10,699.82   | \$10,684.96                            | (\$14.86)        | -0.1%              |
| 40%  | 160.1-200 | 0.1%             | 175.7              | 51,679              | \$11,893.44   | \$11,889.98                            | (\$3.45)         | 0.0%               |
| 26%  | 200.1+    | 0.0%             | 348.8              | 66,522              | \$16,589.87   | \$16,721.54                            | \$131.67         | 0.8%               |
| Unitil Energy Systems, Inc.<br>Rates - Effective 1/1/2022:   |           |                  |                    |                     | Unitil Energy Systems, Inc.<br>Rates - Proposed 4/1/2022: |  |                  |                    |
| Customer Charge  |           |                  | \$29.19            |                     | Customer Charge   |  |                  | \$29.19            |
|  |           |                  | <u>All kW</u>      |                     |   |  |                  | <u>All kW</u>      |
| Distribution Charge  |           |                  | \$10.51            |                     | Distribution Charge                                       |  |                  | \$11.62            |
| Stranded Cost Charge   |           |                  | \$0.00             |                     | Stranded Cost Charge                                      |  |                  | \$0.00             |
| <b>TOTAL</b>   |           |                  | <b>\$10.51</b>     |                     | <b>TOTAL</b>  |  |                  | <b>\$11.62</b>     |
|  |           |                  | <u>kWh</u>         |                     |   |  |                  | <u>kWh</u>         |
| Distribution Charge  |           |                  | \$0.00384          |                     | Distribution Charge                                       |  |                  | \$0.00000          |
| External Delivery Charge   |           |                  | \$0.02978          |                     | External Delivery Charge                                  |  |                  | \$0.02978          |
| Stranded Cost Charge   |           |                  | (\$0.00002)        |                     | Stranded Cost Charge                                      |  |                  | (\$0.00002)        |
| System Benefits Charge   |           |                  | \$0.00597          |                     | System Benefits Charge                                    |  |                  | \$0.00597          |
| Storm Recovery Adjustment Factor   |           |                  | \$0.00047          |                     | Storm Recovery Adjustment Factor                          |  |                  | \$0.00047          |
| Fixed Default Service Charge   |           |                  | \$0.15381          |                     | Fixed Default Service Charge                              |  |                  | \$0.15381          |
| <b>TOTAL</b>   |           |                  | <b>\$0.19385</b>   |                     | <b>TOTAL</b>  |  |                  | <b>\$0.19001</b>   |

| Unitil Energy Systems, Inc.<br>Typical Bill Impacts as a Result of Proposed Rates<br>Impact on G2 - kWh meter Rate Customers |                     |                           |   |  |                     |                          |
|--|---------------------|---------------------------|---|--|---------------------|--------------------------|
| Range<br>Monthly<br>kWh  | Percentage<br>Bills | Average<br>Monthly<br>kWh | Total Bill<br>Using Rates<br>Effective 1/1/22             | Total Bill<br>Using Rates<br>Proposed 4/1/22 | Total<br>Difference | %<br>Total<br>Difference |
| 0-50   | 58.8%               | 18                        | \$22.07   | \$22.29                                      | \$0.23              | 1.0%                     |
| 51-100   | 16.6%               | 71                        | \$32.78   | \$33.67                                      | \$0.89              | 2.7%                     |
| 101-200  | 13.3%               | 146                       | \$47.99   | \$49.82                                      | \$1.83              | 3.8%                     |
| 201-300  | 4.8%                | 243                       | \$67.54   | \$70.58                                      | \$3.04              | 4.5%                     |
| 301-400  | 2.3%                | 346                       | \$88.53   | \$92.86                                      | \$4.33              | 4.9%                     |
| 401-500  | 1.3%                | 452                       | \$110.00  | \$115.66                                     | \$5.66              | 5.1%                     |
| 501-600  | 1.1%                | 543                       | \$128.43  | \$135.22                                     | \$6.80              | 5.3%                     |
| 601-700  | 0.6%                | 639                       | \$147.85  | \$155.85                                     | \$8.00              | 5.4%                     |
| 701-800  | 0.3%                | 742                       | \$168.73  | \$178.02                                     | \$9.29              | 5.5%                     |
| 801-1,000  | 0.3%                | 890                       | \$198.67  | \$209.81                                     | \$11.14             | 5.6%                     |
| 1,000+   | 0.7%                | 2,084                     | \$440.73  | \$466.82                                     | \$26.09             | 5.9%                     |
| Unitil Energy Systems, Inc.<br>Rates - Effective 1/1/2022:   |                     |                           | Unitil Energy Systems, Inc.<br>Rates - Proposed 4/1/2022: |  |                     |                          |
| Customer Charge  |                     | \$18.38                   | Customer Charge   |  | \$18.38             |                          |
|  |                     | <u>All kWh</u>            |   |  | <u>All kWh</u>      |                          |
| Distribution Charge  |                     | \$0.01267                 | Distribution Charge                                       |  | \$0.02519           |                          |
| External Delivery Charge   |                     | \$0.02978                 | External Delivery Charge                                  |  | \$0.02978           |                          |
| Stranded Cost Charge   |                     | (\$0.00002)               | Stranded Cost Charge                                      |  | (\$0.00002)         |                          |
| System Benefits Charge   |                     | \$0.00597                 | System Benefits Charge                                    |  | \$0.00597           |                          |
| Storm Recovery Adjustment Factor   |                     | \$0.00047                 | Storm Recovery Adjustment Factor                          |  | \$0.00047           |                          |
| Fixed Default Service Charge   |                     | <u>\$0.15381</u>          | Fixed Default Service Charge                              |  | <u>\$0.15381</u>    |                          |
| <b>TOTAL</b>   |                     | <b>\$0.20268</b>          | <b>TOTAL</b>  |  | <b>\$0.21520</b>    |                          |



| <b>Unitil Energy Systems, Inc.</b><br><b>Typical Bill Impacts as a Result of Proposed Rates</b><br><b>Impact on G2 - QRWH and SH Rate Customers</b> |                             |                        |  |   |                             |                                   |  |
|---|-----------------------------|------------------------|--|---|-----------------------------|-----------------------------------|--|
| <b>Range<br/>Monthly<br/>kWh</b>  | <b>Percentage<br/>Bills</b> | <b>Average<br/>kWh</b> | <b>Total Bill<br/>Using Rates<br/>Effective 1/1/22</b> | <b>Total Bill<br/>Using Rates<br/>Proposed 4/1/22</b>                   | <b>Total<br/>Difference</b> | <b>%<br/>Total<br/>Difference</b> |  |
| 0-250   | 41.9%                       | 79                     | \$27.61  | \$27.56   | (\$0.05)                    | -0.2%                             |  |
| 251-500   | 13.0%                       | 365                    | \$92.26  | \$92.02   | (\$0.24)                    | -0.3%                             |  |
| 501-750   | 8.0%                        | 624                    | \$150.73   | \$150.32  | (\$0.41)                    | -0.3%                             |  |
| 751-1,000   | 5.5%                        | 869                    | \$205.92   | \$205.34  | (\$0.57)                    | -0.3%                             |  |
| 1,001-2,000   | 12.5%                       | 1,415                  | \$329.41   | \$328.48  | (\$0.93)                    | -0.3%                             |  |
| 2,001-3,000   | 7.1%                        | 2,448                  | \$562.67   | \$561.05  | (\$1.62)                    | -0.3%                             |  |
| 3,001-4,000   | 3.5%                        | 3,453                  | \$789.67   | \$787.39  | (\$2.28)                    | -0.3%                             |  |
| 4,001-5,000   | 2.3%                        | 4,506                  | \$1,027.63   | \$1,024.66  | (\$2.97)                    | -0.3%                             |  |
| 5,001-6,000   | 1.0%                        | 5,516                  | \$1,255.64   | \$1,252.00  | (\$3.64)                    | -0.3%                             |  |
| 6,001-7,000   | 0.9%                        | 6,474                  | \$1,472.23   | \$1,467.96  | (\$4.27)                    | -0.3%                             |  |
| 7,001-8,000   | 0.9%                        | 7,429                  | \$1,687.91   | \$1,683.01  | (\$4.90)                    | -0.3%                             |  |
| 8,001-9,000   | 0.4%                        | 8,471                  | \$1,923.15   | \$1,917.56  | (\$5.59)                    | -0.3%                             |  |
| 9,001-10,000  | 0.5%                        | 9,612                  | \$2,181.03   | \$2,174.69  | (\$6.34)                    | -0.3%                             |  |
| 10,001+   | 2.6%                        | 18,764                 | \$4,248.32   | \$4,235.94  | (\$12.38)                   | -0.3%                             |  |
|   |                             |                        |  |   |                             |                                   |  |
| <b>Unitil Energy Systems, Inc.</b><br><b>Rates - Effective 1/1/2022:</b>  |                             |                        |  | <b>Unitil Energy Systems, Inc.</b><br><b>Rates - Proposed 4/1/2022:</b> |                             |                                   |  |
| Customer Charge   | <b>\$9.73</b>               |                        |  | Customer Charge   | <b>\$9.73</b>               |                                   |  |
|   | <b><u>All kWh</u></b>       |                        |  |   | <b><u>All kWh</u></b>       |                                   |  |
| Distribution Charge   | \$0.03588                   |                        |  | Distribution Charge   | \$0.03522                   |                                   |  |
| External Delivery Charge  | \$0.02978                   |                        |  | External Delivery Charge  | \$0.02978                   |                                   |  |
| Stranded Cost Charge  | (\$0.00002)                 |                        |  | Stranded Cost Charge  | (\$0.00002)                 |                                   |  |
| System Benefits Charge  | \$0.00597                   |                        |  | System Benefits Charge  | \$0.00597                   |                                   |  |
| Storm Recovery Adjustment Factor  | \$0.00047                   |                        |  | Storm Recovery Adjustment Factor  | \$0.00047                   |                                   |  |
| Fixed Default Service Charge  | <u>\$0.15381</u>            |                        |  | Fixed Default Service Charge  | <u>\$0.15381</u>            |                                   |  |
| <b>TOTAL</b>  | <b>\$0.22589</b>            |                        |  | <b>TOTAL</b>  | <b>\$0.22523</b>            |                                   |  |

| Unitil Energy Systems, Inc.<br>Typical Bill Impacts as a Result of Proposed Rates<br>Impact on G1 Rate Customers |             |                     |             |                                       |                              |   |  |                  |                    |
|--|-------------|---------------------|-------------|---------------------------------------|------------------------------|---|--|------------------|--------------------|
| Customer   | Load Factor | Average Monthly kVA | Average kWh | Voltage Discount Tier                 | Transformer Ownership Credit | Total Bill Using Rates Effective 1/1/22                   | Total Bill Using Rates Proposed 4/1/22 | Total Difference | % Total Difference |
| 1  | 32.0%       | 291                 | 67,950      |                                       | Yes                          | \$11,573.56   | \$11,495.97                            | (\$77.59)        | -0.7%              |
| 2  | 40.1%       | 158                 | 46,305      | 1                                     | Yes                          | \$7,429.42  | \$7,352.95                             | (\$76.47)        | -1.0%              |
| 3  | 20.3%       | 489                 | 72,292      |                                       | Yes                          | \$13,574.34   | \$13,604.63                            | \$30.29          | 0.2%               |
| 4  | 15.5%       | 567                 | 64,125      |                                       |                              | \$13,287.96   | \$13,398.72                            | \$110.76         | 0.8%               |
| 5  | 16.8%       | 193                 | 23,717      |                                       | Yes                          | \$4,795.77  | \$4,826.43                             | \$30.65          | 0.6%               |
| 6  | 33.2%       | 288                 | 69,841      | 1                                     | Yes                          | \$11,502.52   | \$11,417.41                            | (\$85.11)        | -0.7%              |
| 7  | 40.1%       | 290                 | 84,900      |                                       |                              | \$14,040.77   | \$13,897.31                            | (\$143.46)       | -1.0%              |
| 8  | 24.8%       | 316                 | 57,185      |                                       |                              | \$10,432.17   | \$10,411.97                            | (\$20.20)        | -0.2%              |
| 9  | 49.2%       | 186                 | 66,885      | 1                                     | Yes                          | \$10,395.69   | \$10,258.85                            | (\$136.84)       | -1.3%              |
| 10   | 29.4%       | 673                 | 144,575     | 1                                     | Yes                          | \$24,257.03   | \$24,128.67                            | (\$128.36)       | -0.5%              |
| 11   | 57.5%       | 450                 | 189,070     |                                       |                              | \$29,585.36   | \$29,142.86                            | (\$442.50)       | -1.5%              |
| 12   | 44.0%       | 322                 | 103,375     |                                       |                              | \$16,826.61   | \$16,632.51                            | (\$194.09)       | -1.2%              |
| 13   | 36.9%       | 451                 | 121,500     |                                       |                              | \$20,300.56   | \$20,118.21                            | (\$182.36)       | -0.9%              |
| 14   | 52.9%       | 318                 | 123,050     |                                       |                              | \$19,504.96   | \$19,233.03                            | (\$271.93)       | -1.4%              |
| 15   | 42.0%       | 291                 | 89,400      |                                       |                              | \$14,672.00   | \$14,512.29                            | (\$159.71)       | -1.1%              |
| 16   | 23.2%       | 459                 | 77,850      |                                       |                              | \$14,355.01   | \$14,345.05                            | (\$9.96)         | -0.1%              |
| 17   | 53.7%       | 716                 | 280,803     | 1                                     | Yes                          | \$42,916.05   | \$42,301.50                            | (\$614.55)       | -1.4%              |
| 18   | 70.0%       | 538                 | 275,100     |                                       |                              | \$42,086.75   | \$41,369.41                            | (\$717.34)       | -1.7%              |
| 19   | 66.9%       | 1,432               | 699,283     | 2                                     | Yes                          | \$102,707.48  | \$100,987.09                           | (\$1,720.39)     | -1.7%              |
| 20   | 26.6%       | 640                 | 124,101     | 1                                     | Yes                          | \$21,265.88   | \$21,194.01                            | (\$71.87)        | -0.3%              |
| 21   | 50.9%       | 254                 | 94,302      | 1                                     | Yes                          | \$14,562.93   | \$14,364.80                            | (\$198.14)       | -1.4%              |
| 22   | 21.6%       | 228                 | 35,933      | 1                                     | Yes                          | \$6,517.78  | \$6,523.49                             | \$5.70           | 0.1%               |
| 23   | 55.0%       | 495                 | 198,707     |                                       |                              | \$31,251.67   | \$30,800.44                            | (\$451.24)       | -1.4%              |
| 24   | 57.4%       | 420                 | 175,773     |                                       |                              | \$27,525.82   | \$27,115.24                            | (\$410.57)       | -1.5%              |
| 25   | 35.7%       | 293                 | 76,309      | 1                                     | Yes                          | \$12,409.30   | \$12,302.96                            | (\$106.34)       | -0.9%              |
| 26   | 62.3%       | 558                 | 254,016     | 2                                     | Yes                          | \$37,623.46   | \$37,021.57                            | (\$601.89)       | -1.6%              |
| 27   | 49.8%       | 692                 | 251,233     |                                       | Yes                          | \$39,625.37   | \$39,096.41                            | (\$528.97)       | -1.3%              |
| 28   | 34.1%       | 379                 | 94,439      | 1                                     | Yes                          | \$15,455.06   | \$15,333.93                            | (\$121.13)       | -0.8%              |
| 29   | 14.6%       | 274                 | 29,187      |                                       | Yes                          | \$6,123.93  | \$6,184.68                             | \$60.75          | 1.0%               |
| 30   | 42.8%       | 179                 | 55,967      |                                       |                              | \$9,221.32  | \$9,119.32                             | (\$102.01)       | -1.1%              |
| 31   | 21.9%       | 468                 | 74,603      | 1                                     | Yes                          | \$13,394.93   | \$13,402.88                            | \$7.95           | 0.1%               |
| 32   | 25.4%       | 392                 | 72,567      |                                       |                              | \$13,121.22   | \$13,089.50                            | (\$31.72)        | -0.2%              |
| 33   | 37.9%       | 218                 | 60,330      |                                       |                              | \$10,114.71   | \$10,020.26                            | (\$94.45)        | -0.9%              |
| 34   | 54.1%       | 2,781               | 1,099,095   | 2                                     | Yes                          | \$165,005.25  | \$162,622.87                           | (\$2,382.39)     | -1.4%              |
| 35   | 45.5%       | 277                 | 91,980      |                                       |                              | \$14,915.36   | \$14,736.50                            | (\$178.86)       | -1.2%              |
| 36   | 58.4%       | 561                 | 238,900     |                                       |                              | \$37,277.90   | \$36,713.64                            | (\$564.26)       | -1.5%              |
| 37   | 57.5%       | 429                 | 180,133     | 2                                     | Yes                          | \$26,934.72   | \$26,528.23                            | (\$406.49)       | -1.5%              |
| 38   | 36.9%       | 342                 | 92,233      |                                       |                              | \$15,448.00   | \$15,309.43                            | (\$138.57)       | -0.9%              |
| 39   | 22.2%       | 382                 | 62,000      |                                       | Yes                          | \$11,400.29   | \$11,402.79                            | \$2.50           | 0.0%               |
| 40   | 32.6%       | 227                 | 53,960      |                                       |                              | \$9,305.08  | \$9,240.60                             | (\$64.48)        | -0.7%              |
| 41   | 69.3%       | 2,259               | 1,143,565   | 2                                     | Yes                          | \$167,334.76  | \$164,470.59                           | (\$2,864.17)     | -1.7%              |
| 42   | 61.5%       | 1,286               | 577,482     | 2                                     | Yes                          | \$85,538.62   | \$84,180.50                            | (\$1,358.12)     | -1.6%              |
| 43   | 62.8%       | 2,917               | 1,336,786   | 2                                     |                              | \$198,894.97  | \$195,714.90                           | (\$3,180.07)     | -1.6%              |
| 44   | 36.1%       | 498                 | 131,232     | 1                                     | Yes                          | \$21,239.56   | \$21,053.23                            | (\$186.33)       | -0.9%              |
| 45   | 25.4%       | 431                 | 79,983      |                                       |                              | \$14,437.13   | \$14,401.46                            | (\$35.67)        | -0.2%              |
| 46   | 53.6%       | 1,072               | 419,655     | 2                                     | Yes                          | \$63,125.46   | \$62,222.03                            | (\$903.43)       | -1.4%              |
| 47   | 65.3%       | 644                 | 307,000     |                                       |                              | \$47,276.39   | \$46,503.07                            | (\$773.32)       | -1.6%              |
| 48   | 51.5%       | 159                 | 59,867      |                                       |                              | \$9,605.50  | \$9,475.90                             | (\$129.60)       | -1.3%              |
| 49   | 25.0%       | 133                 | 24,333      |                                       |                              | \$4,521.57  | \$4,512.09                             | (\$9.48)         | -0.2%              |
| 50   | 22.6%       | 246                 | 40,675      |                                       |                              | \$7,628.22  | \$7,627.21                             | (\$1.01)         | 0.0%               |
| 51   | 22.0%       | 397                 | 63,750      |                                       |                              | \$11,943.12   | \$11,948.11                            | \$5.00           | 0.0%               |
| 52   | 16.5%       | 372                 | 44,875      |                                       |                              | \$9,159.14  | \$9,221.02                             | \$61.88          | 0.7%               |
| 53   | 57.7%       | 762                 | 320,917     |                                       |                              | \$50,090.19   | \$49,338.02                            | (\$752.17)       | -1.5%              |
| 54   | 40.5%       | 183                 | 54,200      |                                       |                              | \$9,009.13  | \$8,916.46                             | (\$92.67)        | -1.0%              |
| 55   | 53.2%       | 695                 | 270,150     |                                       |                              | \$42,599.94   | \$42,000.58                            | (\$599.36)       | -1.4%              |
| 56   | 48.6%       | 199                 | 70,633      |                                       |                              | \$11,389.54   | \$11,243.74                            | (\$145.80)       | -1.3%              |
| Unitil Energy Systems, Inc.<br>Rates - Effective 1/1/2022:   |             |                     |             |                                       |                              | Unitil Energy Systems, Inc.<br>Rates - Proposed 4/1/2022: |  |                  |                    |
| Customer Charge - Secondary  |             |                     | \$162.18    | Customer Charge - Secondary           |                              |   | \$162.18                               |                  |                    |
| Customer Charge - Primary  |             |                     | \$86.49     | Customer Charge - Primary             |                              |   | \$86.49                                |                  |                    |
|  |             |                     | All kVA     |                                       |                              |   | All kVA                                |                  |                    |
| Distribution Charge  |             |                     | \$7.60      | Distribution Charge                   |                              |   | \$8.23                                 |                  |                    |
| Stranded Cost Charge   |             |                     | \$0.00      | Stranded Cost Charge                  |                              |   | \$0.00                                 |                  |                    |
| TOTAL  |             |                     | \$7.60      | TOTAL                                 |                              |   | \$8.23                                 |                  |                    |
|  |             |                     | All kWh     |                                       |                              |   | All kWh                                |                  |                    |
| Distribution Charge  |             |                     | \$0.00384   | Distribution Charge                   |                              |   | \$0.00000                              |                  |                    |
| External Delivery Charge   |             |                     | \$0.02978   | External Delivery Charge              |                              |   | \$0.02978                              |                  |                    |
| Stranded Cost Charge   |             |                     | (\$0.00002) | Stranded Cost Charge                  |                              |   | (\$0.00002)                            |                  |                    |
| System Benefits Charge   |             |                     | \$0.00597   | System Benefits Charge                |                              |   | \$0.00597                              |                  |                    |
| Storm Recovery Adjustment Factor   |             |                     | \$0.00047   | Storm Recovery Adjustment Factor      |                              |   | \$0.00047                              |                  |                    |
| Avg Dec 21-Jan 22 Default Service Chrg   |             |                     | \$0.09749   | March 2021 Default Service Charge     |                              |   | \$0.09749                              |                  |                    |
| TOTAL  |             |                     | \$0.13753   | TOTAL                                 |                              |   | \$0.13369                              |                  |                    |
| High Voltage Discount 1 for 4-13.8 kV  |             |                     | 2.0%        | High Voltage Discount 1 for 4-13.8 kV |                              |   | 2.0%                                   |                  |                    |
| High Voltage Discount 2 for 34.5 kV  |             |                     | 3.5%        | High Voltage Discount 2 for 34.5 kV   |                              |   | 3.5%                                   |                  |                    |
| Transformer Ownership Credit \$/kVA  |             |                     | \$0.50      | Transformer Ownership Credit \$/kVA   |                              |   | \$0.50                                 |                  |                    |

| Unitil Energy Systems, Inc.<br>Typical Bill Impacts as a Result of Proposed Rates<br>Impact on G1 Rate Customers |             |                     |             |                       |                              |   |  |                  |                    |
|--|-------------|---------------------|-------------|-----------------------|------------------------------|---|--|------------------|--------------------|
| Customer   | Load Factor | Average Monthly kVA | Average kWh | Voltage Discount Tier | Transformer Ownership Credit | Total Bill Using Rates Effective 1/1/22                   | Total Bill Using Rates Proposed 4/1/22 | Total Difference | % Total Difference |
| 57   | 48.2%       | 243                 | 85,567      |                       |                              | \$13,777.98   | \$13,602.58                            | (\$175.40)       | -1.3%              |
| 58   | 51.0%       | 315                 | 117,293     |                       |                              | \$18,689.24   | \$18,437.43                            | (\$251.81)       | -1.3%              |
| 59   | 33.1%       | 333                 | 80,643      |                       |                              | \$13,786.58   | \$13,686.93                            | (\$99.65)        | -0.7%              |
| 60   | 31.4%       | 389                 | 89,200      |                       |                              | \$15,388.92   | \$15,291.68                            | (\$97.24)        | -0.6%              |
| 61   | 45.3%       | 325                 | 107,333     |                       |                              | \$17,392.02   | \$17,184.47                            | (\$207.55)       | -1.2%              |
| 62   | 23.2%       | 1,393               | 236,250     |                       | Yes                          | \$42,540.39   | \$42,510.47                            | (\$29.93)        | -0.1%              |
| 63   | 21.5%       | 482                 | 75,480      |                       |                              | \$14,204.37   | \$14,218.04                            | \$13.67          | 0.1%               |
| 64   | 41.2%       | 297                 | 89,533      |                       |                              | \$14,735.69   | \$14,579.22                            | (\$156.47)       | -1.1%              |
| 65   | 47.8%       | 259                 | 90,500      |                       |                              | \$14,578.44   | \$14,394.20                            | (\$184.23)       | -1.3%              |
| 66   | 41.3%       | 154                 | 46,583      |                       |                              | \$7,742.04  | \$7,660.41                             | (\$81.62)        | -1.1%              |
| 67   | 7.5%        | 373                 | 20,342      |                       |                              | \$5,792.61  | \$5,949.32                             | \$156.72         | 2.7%               |
| 68   | 44.8%       | 355                 | 115,887     |                       |                              | \$18,795.03   | \$18,573.43                            | (\$221.61)       | -1.2%              |
| 69   | 55.6%       | 520                 | 211,000     |                       |                              | \$33,129.72   | \$32,646.80                            | (\$482.91)       | -1.5%              |
| 70   | 32.0%       | 372                 | 86,900      |                       |                              | \$14,942.07   | \$14,842.84                            | (\$99.23)        | -0.7%              |
| 71   | 51.4%       | 280                 | 105,200     |                       |                              | \$16,761.44   | \$16,534.13                            | (\$227.31)       | -1.4%              |
| 72   | 48.5%       | 465                 | 164,567     |                       |                              | \$26,329.73   | \$25,990.80                            | (\$338.93)       | -1.3%              |
| 73   | 54.1%       | 409                 | 161,410     |                       |                              | \$25,467.59   | \$25,105.30                            | (\$362.29)       | -1.4%              |
| 74   | 38.3%       | 166                 | 46,470      |                       |                              | \$7,817.21  | \$7,743.54                             | (\$73.67)        | -0.9%              |
| 75   | 76.1%       | 476                 | 264,430     |                       |                              | \$40,149.12   | \$39,433.78                            | (\$715.34)       | -1.8%              |
| 76   | 55.2%       | 354                 | 142,383     |                       |                              | \$22,430.76   | \$22,106.71                            | (\$324.05)       | -1.4%              |
| 77   | 49.6%       | 252                 | 91,333      |                       |                              | \$14,641.87   | \$14,450.20                            | (\$191.68)       | -1.3%              |
| 78   | 33.0%       | 212                 | 51,093      |                       |                              | \$8,800.18  | \$8,737.54                             | (\$62.64)        | -0.7%              |
| 79   | 51.3%       | 328                 | 122,880     |                       |                              | \$19,555.55   | \$19,290.41                            | (\$265.15)       | -1.4%              |
| 80   | 58.8%       | 678                 | 291,100     |                       |                              | \$45,351.74   | \$44,661.20                            | (\$690.54)       | -1.5%              |
| 81   | 12.5%       | 681                 | 62,090      |                       |                              | \$13,875.35   | \$14,065.81                            | \$190.47         | 1.4%               |
| 82   | 33.0%       | 192                 | 46,390      |                       |                              | \$8,005.01  | \$7,948.13                             | (\$56.88)        | -0.7%              |
| 83   | 52.5%       | 249                 | 95,583      |                       |                              | \$15,202.06   | \$14,992.04                            | (\$210.01)       | -1.4%              |
| 84   | 12.6%       | 838                 | 76,750      |                       |                              | \$17,082.86   | \$17,315.79                            | \$232.93         | 1.4%               |
| 85   | 61.7%       | 257                 | 115,933     |                       |                              | \$18,062.73   | \$17,779.71                            | (\$283.02)       | -1.6%              |
| 86   | 17.5%       | 633                 | 80,900      |                       |                              | \$16,100.55   | \$16,188.80                            | \$88.25          | 0.5%               |
| 87   | 4.7%        | 180                 | 6,192       | 2                     |                              | \$2,225.47  | \$2,311.71                             | \$86.24          | 3.9%               |
| 88   | 21.1%       | 241                 | 37,150      |                       |                              | \$7,103.34  | \$7,112.54                             | \$9.20           | 0.1%               |
| 89   | 60.6%       | 489                 | 216,067     |                       |                              | \$33,590.62   | \$33,068.69                            | (\$521.93)       | -1.6%              |
| 90   | 56.2%       | 1,044               | 428,000     |                       |                              | \$66,956.38   | \$65,970.33                            | (\$986.05)       | -1.5%              |
| 91   | 26.8%       | 360                 | 70,500      |                       |                              | \$12,594.05   | \$12,550.13                            | (\$43.92)        | -0.3%              |
| 92   | 17.5%       | 321                 | 41,007      |                       |                              | \$8,244.72  | \$8,289.76                             | \$45.04          | 0.5%               |
| 93   | 39.4%       | 311                 | 89,520      |                       |                              | \$14,839.05   | \$14,691.35                            | (\$147.70)       | -1.0%              |
| 94   | 67.4%       | 501                 | 246,680     |                       |                              | \$37,896.25   | \$37,264.68                            | (\$631.57)       | -1.7%              |
| 95   | 25.8%       | 222                 | 41,900      |                       |                              | \$7,613.60  | \$7,592.70                             | (\$20.89)        | -0.3%              |
| 96   | 64.7%       | 354                 | 167,040     |                       |                              | \$25,822.30   | \$25,403.61                            | (\$418.69)       | -1.6%              |
| 97   | 42.0%       | 297                 | 91,080      |                       |                              | \$14,944.73   | \$14,782.02                            | (\$162.71)       | -1.1%              |
| 98   | 20.0%       | 230                 | 33,520      |                       |                              | \$6,517.72  | \$6,533.69                             | \$15.98          | 0.2%               |
| 99   | 11.0%       | 250                 | 20,064      |                       |                              | \$4,818.67  | \$4,898.88                             | \$80.21          | 1.7%               |
| 100  | 21.8%       | 228                 | 36,187      |                       |                              | \$6,870.91  | \$6,875.52                             | \$4.61           | 0.1%               |
| 101  | 47.6%       | 476                 | 165,320     |                       |                              | \$26,517.76   | \$26,182.94                            | (\$334.82)       | -1.3%              |
| 102  | 55.4%       | 356                 | 143,928     |                       |                              | \$22,661.06   | \$22,332.56                            | (\$328.50)       | -1.4%              |
| 103  | 37.7%       | 381                 | 104,773     | 2                     | Yes                          | \$16,599.08   | \$16,442.20                            | (\$156.88)       | -0.9%              |
| 104  | 34.6%       | 376                 | 94,929      | 1                     | Yes                          | \$15,494.32   | \$15,368.96                            | (\$125.35)       | -0.8%              |
| 105  | 70.3%       | 321                 | 164,820     |                       |                              | \$25,270.68   | \$24,840.10                            | (\$430.58)       | -1.7%              |
| 106  | 33.7%       | 258                 | 63,456      |                       |                              | \$10,846.98   | \$10,765.59                            | (\$81.39)        | -0.8%              |
| 107  | 19.7%       | 271                 | 39,008      |                       |                              | \$7,585.60  | \$7,606.46                             | \$20.86          | 0.3%               |
| 108  | 54.3%       | 257                 | 102,032     |                       |                              | \$16,151.45   | \$15,921.86                            | (\$229.59)       | -1.4%              |
| 109  | 42.3%       | 239                 | 73,700      |                       |                              | \$12,112.70   | \$11,980.11                            | (\$132.59)       | -1.1%              |
| 110  | 48.6%       | 770                 | 273,155     | 2                     | Yes                          | \$41,613.78   | \$41,069.65                            | (\$544.13)       | -1.3%              |
| 111  | 37.3%       | 295                 | 80,320      |                       |                              | \$13,450.21   | \$13,327.60                            | (\$122.61)       | -0.9%              |
| 112  | 40.2%       | 368                 | 107,900     |                       |                              | \$17,797.45   | \$17,614.87                            | (\$182.58)       | -1.0%              |
| Unitil Energy Systems, Inc.<br>Rates - Effective 1/1/2022:   |             |                     |             |                       |                              | Unitil Energy Systems, Inc.<br>Rates - Proposed 4/1/2022: |  |                  |                    |
| Customer Charge - Secondary  |             |                     | \$162.18    |                       |                              | Customer Charge - Secondary                               |  |                  | \$162.18           |
| Customer Charge - Primary  |             |                     | \$86.49     |                       |                              | Customer Charge - Primary                                 |  |                  | \$86.49            |
|  |             |                     | All kVA     |                       |                              |   |  |                  | All kVA            |
| Distribution Charge  |             |                     | \$7.60      |                       |                              | Distribution Charge                                       |  |                  | \$8.23             |
| Stranded Cost Charge   |             |                     | \$0.00      |                       |                              | Stranded Cost Charge                                      |  |                  | \$0.00             |
| TOTAL  |             |                     | \$7.60      |                       |                              | TOTAL   |  |                  | \$8.23             |
|  |             |                     | All kWh     |                       |                              |   |  |                  | All kWh            |
| Distribution Charge  |             |                     | \$0.00384   |                       |                              | Distribution Charge                                       |  |                  | \$0.00000          |
| External Delivery Charge   |             |                     | \$0.02978   |                       |                              | External Delivery Charge                                  |  |                  | \$0.02978          |
| Stranded Cost Charge   |             |                     | (\$0.00002) |                       |                              | Stranded Cost Charge                                      |  |                  | (\$0.00002)        |
| System Benefits Charge   |             |                     | \$0.00597   |                       |                              | System Benefits Charge                                    |  |                  | \$0.00597          |
| Storm Recovery Adjustment Factor   |             |                     | \$0.00047   |                       |                              | Storm Recovery Adjustment Factor                          |  |                  | \$0.00047          |
| March 2021 Default Service Charge  |             |                     | \$0.09749   |                       |                              | March 2021 Default Service Charge                         |  |                  | \$0.09749          |
| TOTAL  |             |                     | \$0.13753   |                       |                              | TOTAL   |  |                  | \$0.13369          |
| High Voltage Discount 1 for 4-13.8 kV  |             |                     | 2.0%        |                       |                              | High Voltage Discount 1 for 4-13.8 kV                     |  |                  | 2.0%               |
| High Voltage Discount 2 for 34.5 kV  |             |                     | 3.5%        |                       |                              | High Voltage Discount 2 for 34.5 kV                       |  |                  | 3.5%               |
| Transformer Ownership Credit \$/kVA  |             |                     | \$0.50      |                       |                              | Transformer Ownership Credit \$/kVA                       |  |                  | \$0.50             |

| Unitil Energy Systems, Inc.<br>Typical Bill Impacts as a Result of Proposed Rates<br>Impact on G1 Rate Customers |             |                     |                  |                                       |                              |   |  |                  |                    |
|--|-------------|---------------------|------------------|---------------------------------------|------------------------------|---|--|------------------|--------------------|
| Customer   | Load Factor | Average Monthly kVA | Average kWh      | Voltage Discount Tier                 | Transformer Ownership Credit | Total Bill Using Rates Effective 1/1/22                   | Total Bill Using Rates Proposed 4/1/22 | Total Difference | % Total Difference |
| 113  | 51.3%       | 264                 | 99,073           | 2                                     | Yes                          | \$15,046.06   | \$14,839.62                            | (\$206.44)       | -1.4%              |
| 114  | 30.6%       | 339                 | 75,583           |                                       |                              | \$13,130.58   | \$13,053.66                            | (\$76.92)        | -0.6%              |
| 115  | 61.0%       | 677                 | 301,440          |                                       |                              | \$46,764.61   | \$46,033.61                            | (\$731.00)       | -1.6%              |
| 116  | 74.4%       | 405                 | 219,800          |                                       |                              | \$33,466.17   | \$32,877.03                            | (\$589.14)       | -1.8%              |
| 117  | 61.5%       | 217                 | 97,536           |                                       |                              | \$15,227.34   | \$14,989.67                            | (\$237.68)       | -1.6%              |
| 118  | 28.4%       | 352                 | 73,100           |                                       |                              | \$12,893.10   | \$12,834.35                            | (\$58.76)        | -0.5%              |
| 119  | 48.2%       | 453                 | 159,340          |                                       |                              | \$25,520.53   | \$25,194.18                            | (\$326.35)       | -1.3%              |
| 120  | 43.9%       | 346                 | 110,840          |                                       |                              | \$18,037.13   | \$17,829.61                            | (\$207.52)       | -1.2%              |
| 121  | 51.2%       | 684                 | 255,424          | 2                                     |                              | \$39,002.04   | \$38,471.40                            | (\$530.64)       | -1.4%              |
| 122  | 40.9%       | 249                 | 74,387           |                                       |                              | \$12,287.07   | \$12,158.47                            | (\$128.60)       | -1.0%              |
| 123  | 20.1%       | 236                 | 34,573           |                                       |                              | \$6,707.67  | \$6,723.35                             | \$15.67          | 0.2%               |
| 124  | 9.8%        | 606                 | 43,345           | 2                                     | Yes                          | \$9,989.96  | \$10,197.67                            | \$207.70         | 2.1%               |
| 125  | 18.9%       | 312                 | 43,030           |                                       |                              | \$8,448.89  | \$8,480.01                             | \$31.13          | 0.4%               |
| 126  | 60.0%       | 639                 | 279,650          |                                       |                              | \$43,475.80   | \$42,804.27                            | (\$671.54)       | -1.5%              |
| 127  | 52.4%       | 2,025               | 774,292          | 2                                     | Yes                          | \$116,720.60  | \$115,082.35                           | (\$1,638.25)     | -1.4%              |
| 128  | 61.2%       | 2,222               | 991,779          | 2                                     | Yes                          | \$146,933.88  | \$144,609.43                           | (\$2,324.45)     | -1.6%              |
| 129  | 42.8%       | 137                 | 42,708           |                                       |                              | \$7,074.84  | \$6,996.97                             | (\$77.87)        | -1.1%              |
| 130  | 48.5%       | 206                 | 72,800           |                                       |                              | \$11,737.18   | \$11,587.17                            | (\$150.00)       | -1.3%              |
| 131  | 27.1%       | 308                 | 60,960           |                                       |                              | \$10,885.73   | \$10,845.60                            | (\$40.14)        | -0.4%              |
| 132  | 32.2%       | 174                 | 41,024           |                                       |                              | \$7,129.71  | \$7,082.06                             | (\$47.65)        | -0.7%              |
| 133  | 48.5%       | 1,145               | 405,120          |                                       |                              | \$64,583.06   | \$63,748.97                            | (\$834.09)       | -1.3%              |
| 134  | 16.0%       | 249                 | 29,000           |                                       |                              | \$6,040.67  | \$6,085.99                             | \$45.32          | 0.8%               |
| 135  | 48.6%       | 431                 | 152,940          |                                       |                              | \$24,474.09   | \$24,158.53                            | (\$315.55)       | -1.3%              |
| 136  | 31.7%       | 483                 | 111,872          |                                       |                              | \$19,220.95   | \$19,095.84                            | (\$125.11)       | -0.7%              |
| 137  | 44.2%       | 242                 | 78,120           |                                       |                              | \$12,747.19   | \$12,599.83                            | (\$147.36)       | -1.2%              |
| 138  | 61.1%       | 543                 | 242,600          |                                       |                              | \$37,657.37   | \$37,068.17                            | (\$589.19)       | -1.6%              |
| 139  | 48.8%       | 941                 | 335,067          |                                       |                              | \$53,397.02   | \$52,703.32                            | (\$693.70)       | -1.3%              |
| 140  | 80.1%       | 152                 | 89,145           |                                       |                              | \$13,581.10   | \$13,334.84                            | (\$246.26)       | -1.8%              |
| 141  | 54.2%       | 427                 | 168,907          |                                       |                              | \$26,635.97   | \$26,256.29                            | (\$379.69)       | -1.4%              |
| 142  | 36.7%       | 319                 | 85,493           |                                       |                              | \$14,343.21   | \$14,215.78                            | (\$127.43)       | -0.9%              |
| 143  | 26.8%       | 637                 | 124,693          |                                       |                              | \$22,154.10   | \$22,076.72                            | (\$77.38)        | -0.3%              |
| 144  | 55.0%       | 424                 | 170,000          |                                       |                              | \$26,762.65   | \$26,376.81                            | (\$385.85)       | -1.4%              |
| 145  | 45.1%       | 355                 | 116,783          |                                       |                              | \$18,921.33   | \$18,696.53                            | (\$224.80)       | -1.2%              |
| 146  | 25.7%       | 401                 | 75,167           |                                       |                              | \$13,549.48   | \$13,513.64                            | (\$35.84)        | -0.3%              |
| 147  | 58.8%       | 477                 | 204,500          |                                       |                              | \$31,909.29   | \$31,424.27                            | (\$485.02)       | -1.5%              |
| 148  | 27.0%       | 849                 | 167,400          |                                       |                              | \$29,636.60   | \$29,528.61                            | (\$107.99)       | -0.4%              |
| 149  | 70.7%       | 1,008               | 519,800          |                                       |                              | \$79,308.03   | \$77,946.79                            | (\$1,361.24)     | -1.7%              |
| 150  | 55.6%       | 457                 | 185,400          |                                       |                              | \$29,132.05   | \$28,707.91                            | (\$424.14)       | -1.5%              |
| 151  | 42.1%       | 144                 | 44,240           |                                       |                              | \$7,340.46  | \$7,261.27                             | (\$79.20)        | -1.1%              |
| 152  | 6.3%        | 310                 | 14,317           |                                       |                              | \$4,490.32  | \$4,630.90                             | \$140.59         | 3.1%               |
| 153  | 61.1%       | 885                 | 394,833          |                                       |                              | \$61,193.35   | \$60,235.04                            | (\$958.30)       | -1.6%              |
| 154  | 51.7%       | 511                 | 192,725          |                                       |                              | \$30,548.72   | \$30,130.37                            | (\$418.34)       | -1.4%              |
| 155  | 45.8%       | 562                 | 187,767          |                                       |                              | \$30,255.28   | \$29,888.18                            | (\$367.10)       | -1.2%              |
| 156  | 26.2%       | 318                 | 60,750           |                                       |                              | \$10,930.70   | \$10,897.49                            | (\$33.21)        | -0.3%              |
| 157  | 48.6%       | 610                 | 216,075          |                                       |                              | \$34,511.30   | \$34,065.57                            | (\$445.73)       | -1.3%              |
| 158  | 10.9%       | 492                 | 39,030           |                                       |                              | \$9,270.06  | \$9,430.22                             | \$160.16         | 1.7%               |
| 159  | 68.6%       | 1,016               | 508,947          | 2                                     | Yes                          | \$74,596.65   | \$73,328.68                            | (\$1,267.98)     | -1.7%              |
| 160  | 36.0%       | 78                  | 20,350           |                                       |                              | \$3,549.98  | \$3,520.67                             | (\$29.31)        | -0.8%              |
| 161  | 3.4%        | 3,066               | 75,994           | 2                                     |                              | \$32,657.74   | \$34,240.07                            | \$1,582.34       | 4.8%               |
| 162  | 3.9%        | 255                 | 7,292            |                                       |                              | \$3,103.00  | \$3,235.65                             | \$132.65         | 4.3%               |
| 163  | 58.2%       | 225                 | 95,529           |                                       |                              | \$15,009.57   | \$14,784.44                            | (\$225.13)       | -1.5%              |
| 164  | 58.8%       | 295                 | 126,875          |                                       |                              | \$19,856.72   | \$19,555.65                            | (\$301.07)       | -1.5%              |
| 165  | 42.2%       | 181                 | 55,800           |                                       |                              | \$9,211.45  | \$9,111.16                             | (\$100.28)       | -1.1%              |
| 166  | 2.3%        | 745                 | 12,588           | 1                                     | Yes                          | \$6,964.05  | \$7,376.40                             | \$412.34         | 5.9%               |
| 167  | 34.5%       | 381                 | 95,900           |                                       |                              | \$16,245.58   | \$16,117.24                            | (\$128.34)       | -0.8%              |
| Unitil Energy Systems, Inc.<br>Rates - Effective 1/1/2022:   |             |                     |                  |                                       |                              | Unitil Energy Systems, Inc.<br>Rates - Proposed 4/1/2022: |  |                  |                    |
| Customer Charge - Secondary  |             |                     | \$162.18         | Customer Charge - Secondary           |                              |   | \$162.18                               |                  |                    |
| Customer Charge - Primary  |             |                     | \$86.49          | Customer Charge - Primary             |                              |   | \$86.49                                |                  |                    |
|  |             |                     | <u>All kVA</u>   |                                       |                              |   | <u>All kVA</u>                         |                  |                    |
| Distribution Charge  |             |                     | \$7.60           | Distribution Charge                   |                              |   | \$8.23                                 |                  |                    |
| Stranded Cost Charge   |             |                     | <u>\$0.00</u>    | Stranded Cost Charge                  |                              |   | <u>\$0.00</u>                          |                  |                    |
| TOTAL  |             |                     | \$7.60           | TOTAL                                 |                              |   | \$8.23                                 |                  |                    |
|  |             |                     | <u>All kWh</u>   |                                       |                              |   | <u>All kWh</u>                         |                  |                    |
| Distribution Charge  |             |                     | \$0.00384        | Distribution Charge                   |                              |   | \$0.00000                              |                  |                    |
| External Delivery Charge   |             |                     | \$0.02978        | External Delivery Charge              |                              |   | \$0.02978                              |                  |                    |
| Stranded Cost Charge   |             |                     | (\$0.00002)      | Stranded Cost Charge                  |                              |   | (\$0.00002)                            |                  |                    |
| System Benefits Charge   |             |                     | \$0.00597        | System Benefits Charge                |                              |   | \$0.00597                              |                  |                    |
| Storm Recovery Adjustment Factor   |             |                     | \$0.00047        | Storm Recovery Adjustment Factor      |                              |   | \$0.00047                              |                  |                    |
| March 2021 Default Service Charge  |             |                     | <u>\$0.09749</u> | March 2021 Default Service Charge     |                              |   | <u>\$0.09749</u>                       |                  |                    |
| TOTAL  |             |                     | \$0.13753        | TOTAL                                 |                              |   | \$0.13369                              |                  |                    |
| High Voltage Discount 1 for 4-13.8 kV  |             |                     | 2.0%             | High Voltage Discount 1 for 4-13.8 kV |                              |   | 2.0%                                   |                  |                    |
| High Voltage Discount 2 for 34.5 kV  |             |                     | 3.5%             | High Voltage Discount 2 for 34.5 kV   |                              |   | 3.5%                                   |                  |                    |
| Transformer Ownership Credit \$/kVA  |             |                     | \$0.50           | Transformer Ownership Credit \$/kVA   |                              |   | \$0.50                                 |                  |                    |

| Unitil Energy Systems, Inc.<br>Typical Bill Impacts as a Result of Proposed Rates<br>Impact on Tariffed OL Rate Customers |                  |         |      |                                   |                         |   |  |                     |                          |
|---|------------------|---------|------|-----------------------------------|-------------------------|---|--|---------------------|--------------------------|
|   | Nominal<br>Watts | Lumens  | Type | Current<br>Average<br>Monthly kWh | Percentage<br>of Lights | Total Bill<br>Using Rates<br>Effective 1/1/22 | Total Bill<br>Using Rates<br>Proposed 4/1/22 | Total<br>Difference | %<br>Total<br>Difference |
| Mercury Vapor:  |                  |         |      |                                   |                         |   |  |                     |                          |
| 1   | 100              | 3,500   | ST   | 43                                | 14.2%                   | \$21.62                                       | \$21.90                                      | \$0.28              | 1.3%                     |
| 2   | 175              | 7,000   | ST   | 71                                | 0.8%                    | \$29.51                                       | \$29.22                                      | (\$0.29)            | -1.0%                    |
| 3   | 250              | 11,000  | ST   | 100                               | 0.8%                    | \$37.24                                       | \$36.25                                      | (\$0.98)            | -2.6%                    |
| 4   | 400              | 20,000  | ST   | 157                               | 1.3%                    | \$51.68                                       | \$47.08                                      | (\$4.60)            | -8.9%                    |
| 5   | 1,000            | 60,000  | ST   | 372                               | 0.0%                    | \$114.30                                      | \$95.46                                      | (\$18.84)           | -16.5%                   |
| 6   | 250              | 11,000  | FL   | 100                               | 0.7%                    | \$38.41                                       | \$37.25                                      | (\$1.15)            | -3.0%                    |
| 7   | 400              | 20,000  | FL   | 157                               | 0.9%                    | \$53.18                                       | \$51.40                                      | (\$1.78)            | -3.4%                    |
| 8   | 1,000            | 60,000  | FL   | 380                               | 0.1%                    | \$111.36                                      | \$97.49                                      | (\$13.87)           | -12.5%                   |
| 9   | 100              | 3,500   | PB   | 48                                | 4.0%                    | \$22.71                                       | \$22.56                                      | (\$0.15)            | -0.7%                    |
| 10  | 175              | 7000    | PB   | 71                                | 0.6%                    | \$28.63                                       | \$28.14                                      | (\$0.49)            | -1.7%                    |
| High Pressure Sodium:   |                  |         |      |                                   |                         |   |  |                     |                          |
| 11  | 50               | 4,000   | ST   | 23                                | 36.7%                   | \$17.98                                       | \$18.10                                      | \$0.12              | 0.7%                     |
| 12  | 100              | 9,500   | ST   | 48                                | 1.3%                    | \$24.52                                       | \$24.85                                      | \$0.33              | 1.3%                     |
| 13  | 150              | 16,000  | ST   | 65                                | 4.0%                    | \$27.88                                       | \$29.60                                      | \$1.72              | 6.2%                     |
| 14  | 250              | 30,000  | ST   | 102                               | 13.2%                   | \$38.91                                       | \$38.91                                      | (\$0.00)            | 0.0%                     |
| 15  | 400              | 50,000  | ST   | 161                               | 2.8%                    | \$55.34                                       | \$55.37                                      | \$0.03              | 0.1%                     |
| 16  | 1,000            | 140,000 | ST   | 380                               | 1.6%                    | \$115.32                                      | \$114.71                                     | (\$0.61)            | -0.5%                    |
| 17  | 150              | 16,000  | FL   | 65                                | 2.7%                    | \$30.21                                       | \$30.60                                      | \$0.39              | 1.3%                     |
| 18  | 250              | 30,000  | FL   | 102                               | 3.9%                    | \$40.53                                       | \$40.95                                      | \$0.42              | 1.0%                     |
| 19  | 400              | 50,000  | FL   | 161                               | 5.0%                    | \$54.79                                       | \$55.88                                      | \$1.09              | 2.0%                     |
| 20  | 1,000            | 140,000 | FL   | 380                               | 2.5%                    | \$115.69                                      | \$115.09                                     | (\$0.60)            | -0.5%                    |
| 21  | 50               | 4,000   | PB   | 23                                | 1.4%                    | \$16.97                                       | \$17.81                                      | \$0.84              | 5.0%                     |
| 22  | 100              | 9,500   | PB   | 48                                | 0.9%                    | \$23.34                                       | \$23.77                                      | \$0.43              | 1.8%                     |
| Metal Halide  |                  |         |      |                                   |                         |   |  |                     |                          |
| 23  | 175              | 8,800   | ST   | 74                                | 0.0%                    | \$34.25                                       | \$31.31                                      | (\$2.94)            | -8.6%                    |
| 24  | 250              | 13,500  | ST   | 102                               | 0.0%                    | \$41.42                                       | discontinued                                 | NA                  | NA                       |
| 25  | 400              | 23,500  | ST   | 158                               | 0.0%                    | \$53.08                                       | discontinued                                 | NA                  | NA                       |
| 26  | 175              | 8,800   | FL   | 74                                | 0.0%                    | \$37.34                                       | discontinued                                 | NA                  | NA                       |
| 27  | 250              | 13,500  | FL   | 102                               | 0.0%                    | \$44.60                                       | discontinued                                 | NA                  | NA                       |
| 28  | 400              | 23,500  | FL   | 158                               | 0.0%                    | \$55.51                                       | discontinued                                 | NA                  | NA                       |
| 29  | 1,000            | 86,000  | FL   | 374                               | 0.5%                    | \$104.72                                      | \$96.35                                      | (\$8.37)            | -8.0%                    |
| 30  | 175              | 8,800   | PB   | 74                                | 0.0%                    | \$32.97                                       | discontinued                                 | NA                  | NA                       |
| 31  | 250              | 13,500  | PB   | 102                               | 0.0%                    | \$39.58                                       | discontinued                                 | NA                  | NA                       |
| 32  | 400              | 23,500  | PB   | 158                               | 0.0%                    | \$51.80                                       | discontinued                                 | NA                  | NA                       |
| LED   |                  |         |      |                                   |                         |   |  |                     |                          |
| 33  | 42               | 3,600   | AL   | 15                                | 0.0%                    | \$16.07                                       | discontinued                                 | NA                  | NA                       |
| 34  | 57               | 5,200   | AL   | 20                                | 0.0%                    | \$17.09                                       | discontinued                                 | NA                  | NA                       |
| 35  | 25               | 3,000   | ST   | 9                                 | 0.0%                    | \$14.85                                       | discontinued                                 | NA                  | NA                       |
| 36  | 88               | 8,300   | ST   | 30                                | 0.0%                    | \$19.12                                       | discontinued                                 | NA                  | NA                       |
| 37  | 108              | 11,500  | ST   | 37                                | 0.0%                    | \$20.53                                       | discontinued                                 | NA                  | NA                       |
| 38  | 193              | 21,000  | ST   | 67                                | 0.0%                    | \$26.61                                       | discontinued                                 | NA                  | NA                       |
| 39  | 123              | 12,180  | FL   | 43                                | 0.0%                    | \$21.75                                       | discontinued                                 | NA                  | NA                       |
| 40  | 194              | 25,700  | FL   | 67                                | 0.0%                    | \$26.61                                       | discontinued                                 | NA                  | NA                       |
| 41  | 297              | 38,100  | FL   | 103                               | 0.0%                    | \$33.90                                       | discontinued                                 | NA                  | NA                       |

|  |  |             |  |  |   |                                  |  |             |  |
|--|--|-------------|--|--|---|----------------------------------|--|-------------|--|
| Unitil Energy Systems, Inc.<br>Rates - Effective 1/1/2022: |  |             |  |  | Unitil Energy Systems, Inc.<br>Rates - Proposed 4/1/2022: |                                  |  |             |  |
| Customer Charge  |  | \$0.00      |  |  |   | Customer Charge                  |  | \$0.00      |  |
|  |  | All kWh     |  |  |   |                                  |  | All kWh     |  |
| Distribution Charge  |  | \$0.00384   |  |  |   | Distribution Charge              |  | \$0.00000   |  |
| External Delivery Charge                                   |  | \$0.02978   |  |  |   | External Delivery Charge         |  | \$0.02978   |  |
| Stranded Cost Charge                                       |  | (\$0.00002) |  |  |   | Stranded Cost Charge             |  | (\$0.00002) |  |
| System Benefits Charge                                     |  | \$0.00597   |  |  |   | System Benefits Charge           |  | \$0.00597   |  |
| Storm Recovery Adjustment Factor                           |  | \$0.00047   |  |  |   | Storm Recovery Adjustment Factor |  | \$0.00047   |  |
| Fixed Default Service Charge                               |  | \$0.15381   |  |  |   | Fixed Default Service Charge     |  | \$0.15381   |  |
| TOTAL  |  | \$0.19385   |  |  |   | TOTAL                            |  | \$0.19001   |  |

|                        |         |                |         |                 |         |              |         |  |  |                    |         |                        |         |                |              |                 |              |              |  |
|------------------------|---------|----------------|---------|-----------------|---------|--------------|---------|--|--|--------------------|---------|------------------------|---------|----------------|--------------|-----------------|--------------|--------------|--|
| Luminaire Charges:     |         |                |         |                 |         |              |         |  |  | Luminaire Charges: |         |                        |         |                |              |                 |              |              |  |
|                        |         | Sodium         |         | Metal           |         |              |         |  |  |                    |         | Sodium                 |         | Metal          |              |                 |              |              |  |
| Mercury Vapor Rate/Mo. |         | Vapor Rate/Mo. |         | Halide Rate/Mo. |         | LED Rate/Mo. |         |  |  |                    |         | Mercury Vapor Rate/Mo. |         | Vapor Rate/Mo. |              | Halide Rate/Mo. |              | LED Rate/Mo. |  |
| 1                      | \$13.28 | 11             | \$13.52 | 23              | \$19.91 | 33           | \$13.16 |  |  | 1                  | \$13.73 | 11                     | \$13.73 | 23             | \$17.25      | 33              | discontinued |              |  |
| 2                      | \$15.75 | 12             | \$15.22 | 24              | \$21.65 | 34           | \$13.21 |  |  | 2                  | \$15.73 | 12                     | \$15.73 | 24             | discontinued | 34              | discontinued |              |  |
| 3                      | \$17.85 | 13             | \$15.28 | 25              | \$22.45 | 35           | \$13.11 |  |  | 3                  | \$17.25 | 13                     | \$17.25 | 25             | discontinued | 35              | discontinued |              |  |
| 4                      | \$21.25 | 14             | \$19.14 | 26              | \$23.00 | 36           | \$13.30 |  |  | 4                  | \$17.25 | 14                     | \$19.53 | 26             | discontinued | 36              | discontinued |              |  |
| 5                      | \$42.19 | 15             | \$24.13 | 27              | \$24.83 | 37           | \$13.36 |  |  | 5                  | \$24.78 | 15                     | \$24.78 | 27             | discontinued | 37              | discontinued |              |  |
| 6                      | \$19.02 | 16             | \$41.66 | 28              | \$24.88 | 38           | \$13.62 |  |  | 6                  | \$18.25 | 16                     | \$42.51 | 28             | discontinued | 38              | discontinued |              |  |
| 7                      | \$22.75 | 17             | \$17.61 | 29              | \$32.22 | 39           | \$13.41 |  |  | 7                  | \$21.57 | 17                     | \$18.25 | 29             | \$25.29      | 39              | discontinued |              |  |
| 8                      | \$37.70 | 18             | \$20.76 | 30              | \$18.63 | 40           | \$13.62 |  |  | 8                  | \$25.29 | 18                     | \$21.57 | 30             | discontinued | 40              | discontinued |              |  |
| 9                      | \$13.41 | 19             | \$23.58 | 31              | \$19.81 | 41           | \$13.93 |  |  | 9                  | \$13.44 | 19                     | \$25.29 | 31             | discontinued | 41              | discontinued |              |  |
| 10                     | \$14.87 | 20             | \$42.03 | 32              | \$21.17 |              |         |  |  | 10                 | \$14.65 | 20                     | \$42.89 | 32             | discontinued |                 |              |              |  |
|                        |         | 21             | \$12.51 |                 |         |              |         |  |  |                    |         | 21                     | \$13.44 |                |              |                 |              |              |  |
|                        |         | 22             | \$14.04 |                 |         |              |         |  |  |                    |         | 22                     | \$14.65 |                |              |                 |              |              |  |

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

Fifth Revised Page 1  
Issued in lieu of Fourth Revised Page 1

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Sr. Vice President

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

Fiftieth Revised Page 4  
Superseding Forty-Ninth Revised Page 4

***SUMMARY OF DELIVERY SERVICE RATES***

Each bill rendered for electric delivery service shall be calculated through the application of the effective rates as listed below.

| <u>Class</u>  |   | <u>Distribution<br/>Charge*</u> | <u>Non-Transmission<br/>External<br/>Delivery<br/>Charge**</u> | <u>Transmission<br/>External<br/>Delivery<br/>Charge**</u> | <u>Total<br/>External<br/>Delivery<br/>Charge**</u> | <u>Stranded<br/>Cost<br/>Charge**</u> | <u>Storm Recovery<br/>Adjustment<br/>Factor***</u> | <u>System<br/>Benefits<br/>Charge****</u> | <u>Total<br/>Delivery<br/>Charges</u> |
|---|---|---------------------------------|--|--|---|---------------------------------------|--|---|---------------------------------------|
|   |   |                                 |  |  |   |                                       |  | (1)                                       |                                       |
| <b>D</b>  | Customer Charge   | \$16.22                         |  |  |   |                                       |  |   | \$16.22                               |
|   | All kWh   | \$0.04392                       | (\$0.00135)  | \$0.03113  | \$0.02978   | (\$0.00002)                           | \$0.00047  | \$0.00597                                 | \$0.08012                             |
| <b>G2</b>   | Customer Charge   | \$29.19                         |  |  |   |                                       |  |   | \$29.19                               |
|   | All kW  | \$11.62                         |  |  |   | \$0.00                                |  |   | \$11.62                               |
|   | All kWh   | \$0.00000                       | (\$0.00135)  | \$0.03113  | \$0.02978   | (\$0.00002)                           | \$0.00047  | \$0.00597                                 | \$0.03620                             |
| <b>G2 - kWh meter</b>                                       | Customer Charge   | \$18.38                         |  |  |   |                                       |  |   | \$18.38                               |
|   | All kWh   | \$0.02519                       | (\$0.00135)  | \$0.03113  | \$0.02978   | (\$0.00002)                           | \$0.00047  | \$0.00597                                 | \$0.06139                             |
| <b>G2 - Quick Recovery Water<br/>Heat and/or Space Heat</b> | Customer Charge   | \$9.73                          |  |  |   |                                       |  |   | \$9.73                                |
|   | All kWh   | \$0.03522                       | (\$0.00135)  | \$0.03113  | \$0.02978   | (\$0.00002)                           | \$0.00047  | \$0.00597                                 | \$0.07142                             |
| <b>G1</b>   | Customer Charge   | \$162.18                        | Secondary Voltage  |  |   |                                       |  |   | \$162.18                              |
|   | Customer Charge   | \$86.49                         | Primary Voltage  |  |   |                                       |  |   | \$86.49                               |
|   | All kVA   | \$8.23                          |  |  |   | \$0.00                                |  |   | \$8.23                                |
|   | All kWh   | \$0.00000                       | (\$0.00135)  | \$0.03113  | \$0.02978   | (\$0.00002)                           | \$0.00047  | \$0.00597                                 | \$0.03620                             |
| <b>ALL<br/>GENERAL</b>                                      | Transformer Ownership Credit (kW/kVa)                         |                                 |  |  |   |                                       |  |   | (\$0.50)                              |
|   | Voltage Discount at 4,160 Volts or Over (all kW/kVA and kWh)  |                                 |  |  |   |                                       |  |   | 2.00%                                 |
|   | Voltage Discount at 34,500 Volts or Over (all kW/kVA and kWh) |                                 |  |  |   |                                       |  |   | 3.50%                                 |

(1) Includes low-income portion of \$0.00150 per kWh, energy efficiency portion of \$0.00373 per kWh and lost base revenue portion of \$0.00074 per kWh.

\* Authorized by NHPUC Order No. \_\_\_\_\_ in Case No. DE 21-030, dated \_\_\_\_\_

\*\* Authorized by NHPUC Order No. 26,500 in Case No. DE 21-121, dated July 29, 2021

\*\*\* Authorized by NHPUC Secretarial Letter in Case No. DE 18-036, dated April 13, 2021

\*\*\*\* Authorized by NHPUC Order No. 26,556 in Case No. DE 20-092, dated December 14, 2021

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Sr. Vice President

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

Fiftieth Revised Page 5  
Superseding Forty-Ninth Revised Page 5

***SUMMARY OF DELIVERY SERVICE RATES (continued)***

|                          |                | Non-Transmission | Transmission      |                  |                             |                     |                   |                |
|--------------------------|----------------|------------------|-------------------|------------------|-----------------------------|---------------------|-------------------|----------------|
|                          | Distribution   | External         | External          | External         | Stranded                    | Storm Recovery      | System            | Total          |
|                          |                | Delivery         | Delivery          | Delivery         | Cost                        | Adjustment          | Benefits          | Delivery       |
| <u>Class</u>             | <u>Charge*</u> | <u>Charge**</u>  | <u>Charge**</u>   | <u>Charge**</u>  | <u>Charge**</u>             | <u>Factor***</u>    | <u>Charge****</u> | <u>Charges</u> |
|                          |                |                  |                   |                  |                             |                     | (1)               |                |
| <b>OL</b>                |                |                  |                   |                  |                             |                     |                   |                |
| All kWh                  | \$0.00000      | (\$0.00135)      | \$0.03113         | \$0.02978        | (\$0.00002)                 | \$0.00047           | \$0.00597         | \$0.03620      |
| <i>Luminaire Charges</i> |                |                  |                   |                  |                             |                     |                   |                |
|                          | Lamp Size      |                  | All-Night Service | Midnight Service |                             | Price Per Luminaire |                   |                |
|                          | Nominal        | Lumens           | Monthly           | Monthly          |                             | Per Mo.             | Per Year          |                |
| <u>Category</u>          | <u>Watts</u>   | <u>(Approx.)</u> | <u>kWh</u>        | <u>kWh</u>       | <u>Description</u>          |                     |                   |                |
| Company                  | 100            | 3,500            | 43                | 20               | Mercury Vapor Street        | \$13.73             | \$164.76          |                |
| Company                  | 175            | 7,000            | 71                | 33               | Mercury Vapor Street        | \$15.73             | \$188.76          |                |
| Company                  | 250            | 11,000           | 100               | 46               | Mercury Vapor Street        | \$17.25             | \$207.00          |                |
| Company                  | 400            | 20,000           | 157               | 73               | Mercury Vapor Street        | \$17.25             | \$207.00          |                |
| Company                  | 1,000          | 60,000           | 372               | 173              | Mercury Vapor Street        | \$24.78             | \$297.36          |                |
| Company                  | 250            | 11,000           | 100               | 46               | Mercury Vapor Flood         | \$18.25             | \$219.00          |                |
| Company                  | 400            | 20,000           | 157               | 73               | Mercury Vapor Flood         | \$21.57             | \$258.84          |                |
| Company                  | 1,000          | 60,000           | 380               | 176              | Mercury Vapor Flood         | \$25.29             | \$303.48          |                |
| Company                  | 100            | 3,500            | 48                | 22               | Mercury Vapor Power Bracket | \$13.44             | \$161.28          |                |
| Company                  | 175            | 7,000            | 71                | 33               | Mercury Vapor Power Bracket | \$14.65             | \$175.80          |                |
| Company                  | 50             | 4,000            | 23                | 11               | Sodium Vapor Street         | \$13.73             | \$164.76          |                |
| Company                  | 100            | 9,500            | 48                | 22               | Sodium Vapor Street         | \$15.73             | \$188.76          |                |
| Company                  | 150            | 16,000           | 65                | 30               | Sodium Vapor Street         | \$17.25             | \$207.00          |                |
| Company                  | 250            | 30,000           | 102               | 47               | Sodium Vapor Street         | \$19.53             | \$234.36          |                |
| Company                  | 400            | 50,000           | 161               | 75               | Sodium Vapor Street         | \$24.78             | \$297.36          |                |
| Company                  | 1,000          | 140,000          | 380               | 176              | Sodium Vapor Street         | \$42.51             | \$510.12          |                |
| Company                  | 150            | 16,000           | 65                | 30               | Sodium Vapor Flood          | \$18.25             | \$219.00          |                |
| Company                  | 250            | 30,000           | 102               | 47               | Sodium Vapor Flood          | \$21.57             | \$258.84          |                |
| Company                  | 400            | 50,000           | 161               | 75               | Sodium Vapor Flood          | \$25.29             | \$303.48          |                |
| Company                  | 1,000          | 140,000          | 380               | 176              | Sodium Vapor Flood          | \$42.89             | \$514.68          |                |
| Company                  | 50             | 4,000            | 23                | 11               | Sodium Vapor Power Bracket  | \$13.44             | \$161.28          |                |
| Company                  | 100            | 9,500            | 48                | 22               | Sodium Vapor Power Bracket  | \$14.65             | \$175.80          |                |
| Company                  | 175            | 8,800            | 74                | 34               | Metal Halide Street         | \$17.25             | \$207.00          |                |
| Company                  | 1,000          | 86,000           | 374               | 174              | Metal Halide Flood          | \$25.29             | \$303.48          |                |
| Company                  | 35             | 3,000            | 12                | 6                | LED Area Light Fixture      | \$13.44             | \$161.28          |                |
| Company                  | 47             | 4,000            | 16                | 7                | LED Area Light Fixture      | \$14.65             | \$175.80          |                |
| Company                  | 30             | 3,300            | 10                | 5                | LED Street Light Fixture    | \$13.73             | \$164.76          |                |
| Company                  | 50             | 5,000            | 17                | 8                | LED Street Light Fixture    | \$15.73             | \$188.76          |                |
| Company                  | 100            | 11,000           | 35                | 16               | LED Street Light Fixture    | \$17.25             | \$207.00          |                |
| Company                  | 120            | 18,000           | 42                | 19               | LED Street Light Fixture    | \$19.53             | \$234.36          |                |
| Company                  | 140            | 18,000           | 48                | 22               | LED Street Light Fixture    | \$24.78             | \$297.36          |                |
| Company                  | 260            | 31,000           | 90                | 42               | LED Street Light Fixture    | \$42.51             | \$510.12          |                |
| Company                  | 70             | 10,000           | 24                | 11               | LED Flood Light Fixture     | \$18.25             | \$219.00          |                |
| Company                  | 90             | 10,000           | 31                | 14               | LED Flood Light Fixture     | \$21.57             | \$258.84          |                |
| Company                  | 110            | 15,000           | 38                | 18               | LED Flood Light Fixture     | \$25.29             | \$303.48          |                |
| Company                  | 370            | 46,000           | 128               | 59               | LED Flood Light Fixture     | \$42.89             | \$514.68          |                |
| Customer Paid            | 35             | 3,000            | 12                | 6                | LED Area Light Fixture      | \$7.00              | \$84.00           |                |
| Customer Paid            | 47             | 4,000            | 16                | 7                | LED Area Light Fixture      | \$8.21              | \$98.52           |                |
| Customer Paid            | 30             | 3,300            | 10                | 5                | LED Street Light Fixture    | \$9.71              | \$116.52          |                |
| Customer Paid            | 50             | 5,000            | 17                | 8                | LED Street Light Fixture    | \$11.92             | \$143.04          |                |
| Customer Paid            | 100            | 11,000           | 35                | 16               | LED Street Light Fixture    | \$12.48             | \$149.76          |                |
| Customer Paid            | 120            | 18,000           | 42                | 19               | LED Street Light Fixture    | \$14.76             | \$177.12          |                |
| Customer Paid            | 140            | 18,000           | 48                | 22               | LED Street Light Fixture    | \$17.83             | \$213.96          |                |
| Customer Paid            | 260            | 31,000           | 90                | 42               | LED Street Light Fixture    | \$33.56             | \$402.72          |                |
| Customer Paid            | 70             | 10,000           | 24                | 11               | LED Flood Light Fixture     | \$11.24             | \$134.88          |                |
| Customer Paid            | 90             | 10,000           | 31                | 14               | LED Flood Light Fixture     | \$14.56             | \$174.72          |                |
| Customer Paid            | 110            | 15,000           | 38                | 18               | LED Flood Light Fixture     | \$17.36             | \$208.32          |                |
| Customer Paid            | 370            | 46,000           | 128               | 59               | LED Flood Light Fixture     | \$27.00             | \$324.00          |                |

(1) Includes low-income portion of \$0.00150 per kWh, energy efficiency portion of \$0.00373 per kWh and lost base revenue portion of \$0.00074 per kWh.

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Unitil Energy Systems, Inc.

Seventy-Second Revised Page 6  
Superseding Seventy-First Revised Page 6

**SUMMARY OF LOW-INCOME  
ELECTRIC ASSISTANCE PROGRAM DISCOUNTS**

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

| Tier  | Percentage of<br>NH State<br>Median Income &<br>Federal Poverty<br>Guidelines | Discount (5) | Blocks          | LI-EAP discount<br>Delivery Only *;<br>Excludes Supply | LI-EAP discount<br>Fixed Default Service **<br>Supply Only | LI-EAP discount<br>Variable Default Service **<br>Supply Only |             |             |             |             |             |
|-------|---|--------------|-----------------|--|--|---|-------------|-------------|-------------|-------------|-------------|
|       |   |              |                 | Apr 2022-May 2022 (1)                                  | Dec 2021-May 2022 (2)                                      | Dec-21 (3)  | Jan-22 (3)  | Feb-22 (3)  | Mar-22 (3)  | Apr-22 (3)  | May-22 (3)  |
| 1 (4) | N/A   | N/A          |                 |  |  |   |             |             |             |             |             |
| 2     | 151 (FPG) - 60 (SMI)  | 8%           | Customer Charge | (\$1.30)   |  |   |             |             |             |             |             |
|       |   |              | First 750 kWh   | (\$0.00641)  | (\$0.01401)  | (\$0.01644)   | (\$0.01949) | (\$0.01882) | (\$0.01232) | (\$0.00619) | (\$0.00698) |
|       |   |              | Excess 750 kWh  | \$0.00000  | \$0.00000  | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   |
| 3     | 126 (FPG) - 150 (FPG)   | 22%          | Customer Charge | (\$3.57)   |  |   |             |             |             |             |             |
|       |   |              | First 750 kWh   | (\$0.01763)  | (\$0.03854)  | (\$0.04520)   | (\$0.05360) | (\$0.05176) | (\$0.03388) | (\$0.01703) | (\$0.01918) |
|       |   |              | Excess 750 kWh  | \$0.00000  | \$0.00000  | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   |
| 4     | 101 (FPG) - 125 (FPG)   | 36%          | Customer Charge | (\$5.84)   |  |   |             |             |             |             |             |
|       |   |              | First 750 kWh   | (\$0.02884)  | (\$0.06306)  | (\$0.07397)   | (\$0.08770) | (\$0.08470) | (\$0.05544) | (\$0.02786) | (\$0.03139) |
|       |   |              | Excess 750 kWh  | \$0.00000  | \$0.00000  | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   |
| 5     | 76 (FPG) - 100 (FPG)  | 52%          | Customer Charge | (\$8.43)   |  |   |             |             |             |             |             |
|       |   |              | First 750 kWh   | (\$0.04166)  | (\$0.09109)  | (\$0.10684)   | (\$0.12668) | (\$0.12234) | (\$0.08007) | (\$0.04024) | (\$0.04534) |
|       |   |              | Excess 750 kWh  | \$0.00000  | \$0.00000  | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   | \$0.00000   |
| 6     | 0 - 75 (FPG)  | 76%          | Customer Charge | (\$12.33)  |  |   |             |             |             |             |             |
|       |   |              | First 750 kWh   | (\$0.06089)  | (\$0.13314)  | (\$0.15616)   | (\$0.18515) | (\$0.17881) | (\$0.11703) | (\$0.05882) | (\$0.06627) |
|       |   |              | Excess 750 kWh  | \$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 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. Competitively supplied customers billed on a consolidated basis would receive these discounts plus the appropriate fixed default service supply discount.

(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 July 1, 2016 in accordance with Order No. 25-901 in DE 14-078.

\* Authorized by NHPUC Order No. \_\_\_\_\_ in Case No. DE 21-030, dated \_\_\_\_\_

\*\* Authorized by NHPUC Order No. 26,532 in Case No. DE 21-041, dated October 8, 2021

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**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)**

- L. “Payment Agent” shall mean any third-party authorized by a Customer to receive and pay the bills rendered by the Company for service under this Tariff.
- M. “Rate Schedule” shall mean the Rate Schedules included as part of this Tariff.
- N. “Tariff” shall mean this Delivery Service Tariff and all Rate Schedules, appendices and exhibits to such Tariff.
- O. “Terms and Conditions” shall mean these Terms and Conditions for Distribution Service.

**II. DISTRIBUTION SERVICES**

**1. Rates and Tariffs**

**A. Schedule of Rates**

The Company furnishes its various services under tariffs and/or contracts (“Schedule of Rates”) promulgated in accordance with the provisions of the applicable rules of the New Hampshire Public Utilities Commission and the laws of the State of New Hampshire. Such Schedule of Rates, which includes these Terms and Conditions for Distribution Service, is available for public inspection during normal business hours at the business offices of the Company, on Unitil.com, and at the offices of the Commission.

**B. Amendments; Conflicts**

The Schedule of Rates may be revised, amended, supplemented or supplanted in whole or in part from time to time according to the procedures provided by Commission rules and regulations. When effective, all such revisions, amendments, supplements, or replacements will appropriately supersede the existing Schedule of Rates. If there is a conflict between the express terms of any Rate Schedule or contract approved by the Commission and these Terms and Conditions, the express terms of the Rate Schedule or contract shall govern.

**C. Modification by Company**

No agent or employee of the Company is authorized to modify any provision or rate contained in the Schedule of Rates or to bind the Company to perform in any manner contrary thereto. Any modification to the Schedule of Rates or any promise contrary thereto shall be in writing, duly executed by an authorized officer of the Company, subject in all cases to applicable statutes and to the orders and regulations of the Commission, and available for public inspection during normal business hours at the business offices of the Company and at the offices of the Commission.

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**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)**

(10) Selection of Supplier by a Customer:

Any Customer requesting or receiving Delivery Service under this Tariff is responsible for selecting or changing a Supplier. The Company shall process a change in or initiation of Generation Service within two business days of receiving a valid Electronic Enrollment from a Supplier. The Supplier must satisfy all the applicable requirements of this Tariff and the Commission's rules prior to the commencement of Generation Service. The date of change in, or initiation of, Generation Service shall commence upon the next meter reading date for the customer provided the Company receives and successfully processes the Electronic Enrollment at least two business days prior to the regularly scheduled meter reading cycle date for the Customer.

(11) Termination of Generation Service

To terminate Generation Service from a particular Supplier, a Customer may either have the Supplier of record send to the Company a "Supplier Drops Customer" transaction, in accordance with the Terms and Conditions for Energy Service Providers section of this Tariff, or request Generation Service from an alternative Supplier. Generation Service from the Supplier of record shall terminate on the next meter read date provided the Company has received either a valid "Supplier Drops Customer" notice from the Supplier of record or a valid Electronic Enrollment from a new Supplier at least two business days prior to the regularly scheduled meter read date.

E. Term of Customer's Obligation to Company

Each Customer shall be liable for service taken until such time as the Customer requests termination of Distribution Service and a final meter reading is recorded by the Company. The bill rendered by the Company based on such final meter reading shall be payable upon receipt. In the event that the Customer of Record hinders the Company's access to the meter or fails to give notice of termination of Distribution Service to the Company, the Customer of Record shall continue to be liable for service provided until the Company either disconnects the meter or a new party becomes a Customer of the Company at such service location. The Customer shall be liable for all costs incurred by the Company when the Customer prevents access to the Company's equipment. If the customer is a tenant, they will need to contact their landlord to provide access. If the landlord refuses pursuant to NHPUC 1203.10(c) the landlord will be responsible for all charges from the date of notice given by the customer or the date that the meter is disconnected or a new tenant takes over service whichever is first.

3. Security Deposits

A. Non-Residential Accounts

To protect against loss, or before rendering or restoring service under Section 6, the Company will require a deposit from all non-residential Customers in accordance with NHPUC 1203.03. The maximum amount of any security deposit required shall not exceed two times the average monthly bill or \$10.00, whichever is greater. The

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**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)**

Company may refuse to render service to all non-residential Customers for failure to make a deposit, in accordance with NHPUC 1203.03.

**B. Residential Accounts**

- (1) New Residential Service: Pursuant to the provisions of NHPUC 1203.03(a), the Company may require a security deposit on a new residential account when:
  - (a) When the Customer has an undisputed overdue balance, incurred within the last three (3) years, on a prior account with the utility or any similar type of utility.
  - (b) When any utility has successfully obtained a judgment against the Customer during the past two (2) years for non-payment of a delinquent account for utility service.
  - (c) When the utility has disconnected the Customer's service within the last three (3) years because the Customer interfered with, or diverted, the service of the utility situated on or about the Customer's premises.
  - (d) When the customer is unable to provide satisfactory evidence to the utility that he or she intends to remain at the location for which service is being requested for a period of 12 consecutive months, unless he or she provides satisfactory evidence that he or she has not been delinquent in his or her similar utility service accounts for a period of 12 months, in which case no deposit shall be required.
- (2) Existing Residential Service: Pursuant to the provisions of NHPUC 1203.03(e), the Company may require a deposit on an existing residential account when:
  - (a) The Customer has received four (4) disconnect notices for non-payment within a twelve (12) month period.
  - (b) The service has been disconnected for non-payment or a delinquent account.
  - (c) The Customer interfered with or diverted the service of the Company situated on or delivered on or about the Customer's premises.
  - (d) The Customer has filed for bankruptcy and included the Company as a creditor under the filing and the filing has been accepted. Any such deposit requirement shall be in accordance with 11 U.S.C. §366.
- (3) If the Company requires a security deposit, the Company shall inform the Customer, orally and in writing, of the option to provide a third party guarantee in lieu of a deposit pursuant to the provisions of NHPUC 1203.03.
- (4) The Company shall not require a residential deposit or furnish a guarantee as a condition of new or continued service based on the customer's income, home ownership, residential location, race, color, creed, sex, gender identity, sexual orientation, marital status, age with the exception of unemancipated minors,

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**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)**

national origin, or disability and shall make such requirement only in accordance with NHPUC 1203.03.

- (5) The Company may refuse to render service to any residential Customers for failure to make a deposit, in accordance NHPUC 1203.03.

**C. Termination of Service**

The Company may terminate a Customer's Distribution Service if a security deposit, authorized by Sections 3.A and 3.B, above, is not made in accordance with the provisions outlined in NHPUC 1203.03 and 1204.00.

**D. Refund of Deposit; Interest**

Interest shall be paid on cash deposits from the date of deposit at the rate prescribed by the New Hampshire Public Utilities Commission. When a deposit has been held longer than twelve (12) months, interest shall be paid to the Customer or credited to the Customer's current bill not less than annually. Deposits plus accrued interest thereon, less any amount due the Company, will be refunded within sixty (60) days of termination of service or when satisfactory credit relations have been established over at least twelve (12) consecutive months for a residential Customer and twenty-four (24) consecutive months for a non-residential Customer.

**4. Service Supplied**

**A. Customer Delivery Point and Metering Installation**

- (1) Except as noted herein, the Company shall furnish and install, at locations it designates, one or more meters for the purpose of measuring the electricity delivered. The Company may at any time change any meter it installed. Except as specifically provided by a given rate, all rates in the Schedule of Rates are predicated on service to a Customer at a single Customer Delivery Point and metering installation. Where service is supplied to an account at more than one delivery point or metering installation, each single point of delivery or metering installation shall be considered to be a separate account for purposes of applying the Schedule of Rates, except (a) if a Customer is served through multiple Customer Delivery Points or metering installations for the Company's own convenience; or (b) if otherwise approved by the Commission, or (c) if the Customer applies to the Company and the use is found to comply with the availability clauses in the Schedule of Rates.

Any new or renovated domestic structure with more than one (1) dwelling unit will be metered separately and each meter will be billed as an individual Customer (NHRSA 155.D and Section 505.1 NH Energy Code). Where a business enterprise, occupation or institution occupies more than one unit or space, each unit or space will be metered separately and considered a distinct Customer, unless the Customer furnishes, owns, and maintains the necessary distribution circuits by which to connect the units.

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**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)**

5. Billing and Metering

A. Billing Period Defined

The basis of all charges is the billing period, defined as the time period between two consecutive regular monthly meter readings or estimates of such monthly meter readings. The standard billing period is thirty (30) days. Bills for Distribution Service will be rendered monthly.

B. Bills; Time of Payment

Unless otherwise specified, bills of the Company are payable upon receipt and may be paid online at Unitil.com, via the automated phone system, with a Customer Service Representative or with any authorized collector or agent. Bills shall be deemed paid when valid payment is received by the Company. Bills shall be deemed rendered and other notices duly given when delivered personally to the Customer or three (3) days following the date of mailing to the mailing address, or to the premises supplied, or the last known address of the Customer. The telephone number of the Company's Customer Service Center shall appear on each residential bill rendered by the Company. A statement that customers should call the NHPUC's Consumers Affairs Division for further assistance after first attempting to resolve any dispute with the Company or Competitive Supplier should also be included on each residential bill. Customer payment responsibilities with Competitive Suppliers shall be governed by the particular Customer/Competitive Supplier contract.

C. Past Due Bills

Unless otherwise stated in a Rate Schedule, each bill for Distribution Service shall be due by the date included on the bill, generally twenty-five (25) days from the bill date. Bills paid after the due date will be subject to interest charges in accordance with NHPUC 1203.08 and Section 5.E below.

D. Failure of Payment Agent to Remit Payment

A customer who has elected to use a Payment Agent shall be treated in the same manner as other Customers in the Company's application of the applicable statutes, rules and regulations of the Commission and the terms and conditions of this Tariff, notwithstanding any failure of the Payment Agent to remit payment to the Company. The Customer shall be solely responsible for all amounts due, including, but not limited to, any late payment charges.

E. Interest on Past Due Accounts

Unless otherwise stated in a Rate Schedule, bills for which valid payment has not been received within twenty-five (25) days from the bill date shall be considered past due and accrue interest on any unpaid balance, including any outstanding interest charges.

Such interest rate shall be determined in accordance with NHPUC 1203.08. Such interest charge shall be paid from the date thereof until the date of payment.

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**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)**

**F. Billing for Generation Service**

The Company shall provide a single bill, reflecting unbundled charges for electric service, to Customers who receive Default Service.

The Company shall offer two billing service options to Competitive Suppliers providing Generation Service to Customers: A) Standard Bill Service; and B) Consolidated Bill Service, as set forth in the Terms and Conditions for Competitive Suppliers, Section III.6.A. and III.6.B. The Competitive Supplier shall inform the Distribution Company of the selected billing option, in accordance with the rules and procedures set forth in the EDI Working Group Report.

**G. Generation Source**

The Company shall reasonably accommodate a change from Default Service or Generation Service to a new Competitive Supplier in accordance with the rules as developed by the EDI working group.

**H. Actual Meter Readings; Estimates**

The Company shall make an actual meter reading at least every third billing period. If a meter is not scheduled to be read in a particular month, or if the Company is unable to read the meter when scheduled, or if the meter for any reason fails to register the correct amount of electricity supplied or the correct demand of any Customer for a period of time, the Company shall make a reasonable estimate of the consumption of electricity during those months when the meter is not read or is not registering properly, based on available data, and such estimated bills shall be payable as rendered.

**I. Optional Customer Meter Readings**

Any Customer who would otherwise receive an estimated bill pursuant to Section 5.H, above, may elect to receive a bill based on a Customer meter reading by reading his/her meter on the date prescribed by the Company.

**J. Constant Use Installation**

The Company may calculate rather than meter the kilowatt demand and kilowatt-hours used by any installation for which the demand and hours-use are definitely known.

**K. Determination of Customer's Demand**

Where a rate requires determination of maximum demand, it shall be determined by measurement or estimated as provided by the rate or where applicable by the provisions of the following paragraphs of this section.

- (1) When measured, the demand shall be based upon the greatest rate of taking service during a fifteen (15) minute interval except that it may be based upon a shorter interval when of an instantaneous or widely fluctuating character.
- (2) When the nature of the load served is of an intermittent, instantaneous or widely fluctuating character such as to render demand meter readings of doubtful value as compared to the actual capacity requirements, the demand may be determined

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**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)**

on the basis of a time interval less than that specified, or on the basis of the minimum transformer capacity necessary to render the service, or the minimum load limiting device rating necessary to permit continuous uninterrupted service. In all such instances, the Company will document the basis of demand determination.

**L. Access to Meters**

A properly identified and authorized representative of the Company shall have the right to gain access at all reasonable times and intervals for the purpose of reading, installing, examining, testing, repairing, replacing, or removing the Company's meters, meter reading devices, wires, or other electrical equipment and appliances, or of discontinuing service, in accordance with the applicable laws of the State of New Hampshire, rules and regulations of the Commission, and Company policy in effect from time to time, and the Customer or Landlord/Owner of the building shall not prevent or hinder the Company's access.

**M. Diversion and Meter Tampering**

If a Customer receives unmetered service as the result of any tampering with the meter or other Company equipment, the Company shall take appropriate corrective action including, but not limited to, making changes in the meter or other equipment and rebilling the Customer. The Customer may be held responsible to the Company for the receipt of Distribution Service not registered on the meter.

**N. Returned Check Fee**

The Company may assess a returned check fee pursuant to Section 10, below, to any Customer whose check made payable to the Company is dishonored by any bank when presented for payment by the Company. Receipt of a check or payment instrument that is subsequently dishonored shall not be considered valid payment.

**O. Collection of Taxes**

The Company shall collect all sales, excise, or other taxes imposed by governmental authorities with respect to the delivery of electricity. The Customer shall be responsible for identifying and requesting any exemption from the collection of the tax by filing appropriate documentation with the Company.

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**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)**

- (1) *Simultaneous purchase and sale* is an arrangement whereby a QF's entire output is considered to be sold to the utility, while power used internally by the QF is considered to be simultaneously purchased from the Company through Default Service or from a Competitive Supplier.
- (2) *Net purchases or sale* is an arrangement whereby output of a QF is considered to be used to the extent needed for the QF's internal needs, while any additional power needed by the QF is purchased from the Company through Default Service or from a Competitive Supplier, or any surplus power generated by the QF is sold to the Company as surplus.
- (3) *Internal use only* is an arrangement whereby output of the QF is used entirely for internal needs. The Customer's meter is detented, to stop the meter from going backwards in case of any inadvertent flow into the Company's System.

**G. Inspection of Customer's Premises**

The Company reserves the right to make an inspection of the Customer's premises before rendering service in order to see that its rules are complied with. Neither by inspection or non-rejection of service, nor in any other way, does the Company give any warranty, express or implied, as to the adequacy, safety or other characteristics of any structures, equipment, wiring, appliances or devices which utilize electricity and are owned, installed or maintained by the Customer or leased by the Customer from third parties.

**8. Company's Installation**

**A. Information and Requirements for Distribution Service**

Upon request, the Company shall furnish to any person detailed information on the method and manner of making service connections. Such detailed information may include a copy of the Company's Information and Requirements Booklet, a description of the service available, connections necessary between the Company's facilities and the Customer's premises, location of entrance facilities and metering equipment, and Customer and Company responsibilities for installation of facilities.

**B. Interference with Company Property**

All meters, services, and other electric equipment owned by the Company, regardless of location, shall be and will remain the property of the Company; and no one other than an employee or authorized agent of the Company shall be permitted to remove, operate, or maintain such property. The Customer shall not interfere with or alter the meter, seals or other property used in connection with the rendering of service or permit the same to be done by any person other than the authorized agents or employees of the Company. The Customer shall be responsible for all damage to or loss of such property unless occasioned by circumstances beyond the Customer's control. Such property shall be installed at points most convenient for the Company's access and service and in conformance with public regulations in force from time to time. The costs of relocating such property shall be borne by the Customer when done at the Customer's request, for

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**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)**

(2) Access to Company Equipment: The Company shall have free and safe access to its equipment located on the Customer's premises at all times, including but not limited to subsurface structures, above ground enclosures, and pad mounted equipment, and the Customer shall authorize and/or obtain his landlord's permission for such access. If the Company is denied free access to said property, the equipment shall be relocated or removed at the Customer's expense. Ornamental shrubs and/or other types of vegetation may be removed by the Company in order to access its equipment, and such removal shall be done at the customer's expense. The Customer shall not knowingly permit access to Company's equipment except by authorized employees of the Company.

9. Company Liability

A. Emergency Interruption of Service

Whenever the Company reasonably believes the integrity of the Company's system or the supply of electricity to be threatened by conditions on its system or upon the systems with which it is directly or indirectly interconnected, the Company, may in the exercise of reasonable judgment, curtail or interrupt electric service or reduce voltage, and such action shall not be construed to constitute a default nor shall the Company be liable therefor in any respect. The Company will use reasonable efforts under the circumstances to overcome the cause of such curtailment, interruption, or reduction and to resume full performance.

B. Planned Interruption of Service

The Company may, in the exercise of reasonable judgment, curtail or interrupt electric service or reduce voltage for the purposes of planned maintenance, installation or replacement. When such curtailment is necessary, the Company shall conduct such work at a time causing the minimum inconvenience to customers consistent with the circumstances. The Company shall, if practical, notify customers in advance that might be seriously affected by interruptions to service. The Company will provide notice to any customer of whom it is previously aware who would encounter a potentially life-threatening situation as a result of the planned interruptions. A potentially life-threatening situation for this purpose shall include life support equipment or other potentially life-threatening medical situations. Such action shall not be construed to constitute a default nor shall the Company be liable therefor in any respect.

C. Non-Performance Due to Force Majeure

The Company shall be excused from performing under the Schedule of Rates and shall not be liable in damages or otherwise if and to the extent that it shall be unable to do so or prevented from doing so by statute or regulation or by action of any court or public authority having or purporting to have jurisdiction in the premises, or by loss, diminution, or impairment of electrical service from its generating plants or suppliers or the systems of others with which it is interconnected, or by a break or fault in its transmission or distribution system; failure or improper operation of transformers, switches, or other equipment necessary for electric distribution, or by reason of storm, flood, fire, earthquake, explosion, civil disturbance, labor difficulty, act of God, or public enemy,

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DOMESTIC DELIVERY SERVICE  
SCHEDULE D (continued)

CHARACTER OF SERVICE

Electricity will normally be delivered at 120/240 volts using three wire, single phase service. In some areas service may be 120/208 volts, three wire, single phase.

DELIVERY SERVICE CHARGES - MONTHLY

The Delivery Service Charges shall include Distribution Charges and Adjustments, set forth below. The Distribution Charges are subject to annual adjustment as approved in DE 21-030.

DISTRIBUTION CHARGES - MONTHLY

Customer Charge: \$16.22 per meter

Distribution Charge: 4.392¢ per kWh

MINIMUM CHARGE

The minimum charge per month, or fraction thereof, shall be the Customer Charge.

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DOMESTIC DELIVERY SERVICE  
SCHEDULE D (continued)

ADJUSTMENTS

These Adjustments, included in the Delivery Service Charges, shall be adjusted from time to time.

External Delivery Charge: All energy delivered under this Schedule shall be subject to the External Delivery Charge as provided in Schedule EDC of the Tariff of which this is a part.

Stranded Cost Charge: All energy delivered under this Schedule shall be subject to the Stranded Cost Charge as provided in Schedule SCC of the Tariff of which this is a part.

Storm Recovery Adjustment Factor: All energy delivered under this Schedule shall be subject to the Storm Recovery Adjustment Factor as provided in Schedule SRAF of the Tariff of which this is a part.

System Benefits Charge: All energy delivered under this Schedule shall be subject to the System Benefits Charge as provided in Schedule SBC of the Tariff of which this is a part.

Revenue Decoupling Adjustment Charge: All energy delivered under this Schedule shall be subject to the Revenue Decoupling Adjustment Charge as provided in Schedule RDAC of the Tariff of which this is a part.

Default Service Charge: For Customers receiving Default Service from the Company, all energy delivered under this Schedule shall be subject to the Default Service Charge as provided in Schedule DS of the Tariff of which this is a part.

LOW INCOME ENERGY ASSISTANCE PROGRAM

Customers taking service under this rate may be eligible to receive discounts under the statewide low-income electric assistance program ("LI-EAP") authorized by the New Hampshire Public Utilities Commission. Eligibility for the LI-EAP shall be determined by the Community Action Agencies. Customers participating in the LI-EAP will continue to take service under this rate, but will receive a discount as provided under this Tariff as applicable.

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GENERAL DELIVERY SERVICE  
SCHEDULE G

AVAILABILITY

Service is available under this Schedule to non-domestic Customers for all general purposes and includes the operation of single phase motors having such characteristics and so operated as not to impair service to other Customers. Single phase motors exceeding five (5) horsepower will be allowed only upon approval by the Company in each instance. Unmetered traffic and flashing signal lights existing immediately prior to the effective date of this Schedule shall also be billed under this Schedule.

This Schedule is for delivery service only. Customers are required to obtain an energy supply from a Competitive Supplier, self-supply (available to Market Participant End Users as described in NHPUC Order No. 24,172), or may be eligible for Default Service from the Company pursuant to Schedule DS as amended from time to time.

CHARACTER OF SERVICE

Electric service of the following description is available, depending upon the location of the Customer: (1) 120/240 volts, single phase, three wire; (2) 120/208 volts, single phase, three wire; (3) 208Y/120 volts, three phase, four wire; (4) 480Y/277 volts, three phase, four wire; (5) 4160 volts, three phase, four wire or such higher primary distribution voltage as may be available, the voltage to be designated by the Company.

DELIVERY SERVICE CHARGES – MONTHLY

The Delivery Service Charges shall include Distribution Charges and Adjustments, set forth below. The Distribution Charges are subject to annual adjustment as approved in DE 21-030.

Large General Service Schedule G1: for any industrial or commercial Customer with its average use consistently equal to or in excess of two hundred (200) kilovolt-amperes of demand and/or generally greater than or equal to one-hundred thousand (100,000) kilowatt-hours per month.

DISTRIBUTION CHARGES - MONTHLY

|                       |                   |                    |
|-----------------------|-------------------|--------------------|
| Customer Charge:      | Secondary Voltage | \$162.18 per meter |
|                       | Primary Voltage   | \$86.49 per meter  |
| Distribution Charges: | \$8.23 per kVA    |                    |
|                       | 0.000¢ per kWh    |                    |

Regular General Service Schedule G2: for any industrial or commercial Customer with its average use consistently below two-hundred (200) kilovolt-amperes of demand and/or generally less than one-hundred thousand (100,000) kilowatt-hours per month.

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Unitil Energy Systems, Inc.

Fifteenth Revised Page 52  
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GENERAL DELIVERY SERVICE  
SCHEDULE G (continued)

DISTRIBUTION CHARGES - MONTHLY

Customer Charge: \$29.19 per meter

Distribution Charges: \$11.62 per kW  
0.000¢ per kWh

Regular General Service Schedule G2 kWh meter: Service is available under this Schedule only to Customers at locations which were receiving service under Unitil Energy Systems, Inc.'s NHPUC No. 1 and are presently receiving service under this Schedule. New Customers at existing locations and new locations shall not be eligible for this rate, but the Company will install a demand meter and the location shall be served under Schedule G2. Customers who have installed distributed generation shall not be eligible for this rate but shall be served under Schedule G2.

DISTRIBUTION CHARGES - MONTHLY

Customer Charge: \$18.38 per meter

Distribution Charge: 2.519¢ per kWh

Uncontrolled (Quick Recovery) Water Heating: Uncontrolled (Quick Recovery) Water Heating is available under this Schedule at those locations which were receiving uncontrolled (Quick Recovery) water heating service under Unitil Energy Systems, Inc.'s NHPUC No. 1 and are presently receiving service under this Schedule.

For those locations which qualify under the preceding paragraph, uncontrolled quick recovery water heating service is available under this Schedule if the Customer has installed and in regular operation throughout the entire year an electric water heater of the quick recovery type, equipped with two thermostatically operated heating elements, each with a rating of no more than 4,500 watts, so connected and interlocked that they cannot operate simultaneously and if the water heater supplies the Customer's entire water heating requirements, all electricity supplied thereto under this provision will be metered separately and billed as follows:

DISTRIBUTION CHARGES - MONTHLY

Customer Charge: \$9.73 per meter

Distribution Charge: 3.522¢ per kWh

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GENERAL DELIVERY SERVICE  
SCHEDULE G (continued)

Space Heating: Space Heating is available under this Schedule at those locations which were receiving space heating service under Unitil Energy Systems, Inc.'s NHPUC No. 1 and are presently receiving service under this Schedule. Customers who qualify for service under this Schedule for five (5) kilowatts or more of permanently-installed space heating equipment under this provision may elect to have such service metered separately and billed as follows:

DISTRIBUTION CHARGES - MONTHLY

|                      |                  |
|----------------------|------------------|
| Customer Charge:     | \$9.73 per meter |
| Distribution Charge: | 3.522¢ per kWh   |

DETERMINATION OF DEMAND

Large General Service Schedule G1

For the purpose of demand billing under the Large General Service Schedule G1, metered demands shall be measured as the highest 15-minute integrated kilovolt-ampere (kVA) demand determined during the current month for which the bill is rendered. The monthly billing demand charge shall be based upon this metered demand except that it shall not be less than 80% of the highest demand in any of the immediately preceding eleven months, and in no event shall such demand be taken or considered as being less than 50 kVA.

Regular General Service Schedule G2

The metered demand used for billing shall be the maximum fifteen-minute kilowatt (kW) demand determined during the current month, but in no case less than one kW or the minimum available demand capacity specified by an agreement between the Customer and the Company. The billing demand shall be taken in 0.1 kW intervals, and those demands falling between the intervals shall be billed on the next lower 0.1 kW.

If the Customer's average use is consistently equal to or in excess of two-hundred (200) kilovolt-ampere (kVA) of demand and/or is generally greater than one-hundred thousand (100,000) kilowatt-hours per month, as measured by the Company, the Customer may be placed on rate G1.

The Company reserves the right to install kilovolt-ampere meters, and in such case the monthly demand shall not be less than 90% of the measured kVA.

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GENERAL DELIVERY SERVICE  
SCHEDULE G (continued)

METERING

The Company may at its option meter at the Customer's utilization voltage or on the high tension side of the transformer through which service is furnished.

In the latter case, or if the Customer's utilization voltage requires no transformation, and if the Company meters service at 4,160 volts or over, a compensating deduction of 2.0% will be made from the metered kilowatt or kilovolt-ampere demand and metered kilowatt-hour usage to determine billing amounts. If the Company meters service at 34,500 volts or over, a compensating deduction of 3.5% will be made from the metered kilowatt or kilovolt-ampere demand and metered kilowatt-hour usage to determine billing amounts. Demands for these purposes will be as determined under the Determination of Demand provision of this Schedule.

CREDIT FOR TRANSFORMER OWNERSHIP

If the Customer furnishes all transformers which may be required so that the Company is not required to furnish any transformers, there will be credited, against the amount established under the Determination of Demand and Metering provisions of this Schedule, 50 cents for each kilowatt of monthly billing demand, or 50 cents for each kilovolt-ampere of monthly billing demand.

MINIMUM CHARGE

The Minimum Charge per month or fraction thereof will be as follows:

Large General Service Schedule G1:

The Minimum Charge per month shall be no less than the Customer Charge for each type of service installed plus a capacity charge based upon a minimum demand and/or demand ratchet as defined under the Determination of Demand provision of this Schedule.

Regular General Service Rates G2:

The Minimum Charge per month shall be no less than the Customer Charge for each type of service installed plus a capacity charge based upon a minimum demand as defined under the Determination of Demand provision of this Schedule.

G2 kWh meter, Uncontrolled (Quick Recovery) Water Heating, and Space Heating:

The Minimum Charge per month shall be the Customer Charge for each type of service installed.

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GENERAL DELIVERY SERVICE  
SCHEDULE G (continued)

ADJUSTMENTS

These Adjustments, included in the Delivery Service Charges, shall be adjusted from time to time.

External Delivery Charge: All energy delivered under this Schedule shall be subject to the External Delivery Charge as provided in Schedule EDC of the Tariff of which this is a part.

Stranded Cost Charge: All energy delivered under this Schedule shall be subject to the Stranded Cost Charge as provided in Schedule SCC of the Tariff of which this is a part.

Storm Recovery Adjustment Factor: All energy delivered under this Schedule shall be subject to the Storm Recovery Adjustment Factor as provided in Schedule SRAF of the Tariff of which this is a part.

System Benefits Charge: All energy delivered under this Schedule shall be subject to the System Benefits Charge as provided in Schedule SBC of the Tariff of which this is a part.

Revenue Decoupling Adjustment Charge: All energy delivered under this Schedule shall be subject to the Revenue Decoupling Adjustment Charge as provided in Schedule RDAC of the Tariff of which this is a part.

Default Service Charge: For Customers receiving Default Service from the Company, all energy delivered under this Schedule shall be subject to the Default Service Charge as provided in Schedule DS of the Tariff of which this is a part.

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GENERAL DELIVERY SERVICE  
SCHEDULE G (continued)

determined be less than a) the capacity installed by the Company on a network system, b) 80% of the kilovolt-ampere rating of the transformers installed for supplying service to the Customer, or c) 80% of the Customer's total electrical requirements, as determined by the Company.

(d) Minimum Charge

An amount equal to the total of the Customer Charge and the Distribution Demand Charge as provided for Customers taking standard delivery service under this Schedule.

(e) Parallel Operation

The Customer shall at no time operate any other source of electricity supply in parallel with the service furnished by the Company except with the written consent of the Company.

(f) Term of Contract

The initial term of service hereunder shall not be less than five years unless the Customer discontinues Customer's other source of electrical power and takes all Customer's delivery service requirements from the Company.

(g) Auxiliary Energy Supply

Energy supply for Auxiliary Service is available from the Company via Default Service pursuant to Schedule DS as amended from time to time, and may be available from Competitive Suppliers.

(h) Special Provision

If the Customer is supplied from transformers also supplying other Customers, the Company may require the Customer to install a service or main switch or circuit breaker as specified by the Company.

TARIFF PROVISIONS

The Company's complete Tariff where not inconsistent with any specific provisions hereof, is a part of this rate.

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## OUTDOOR LIGHTING SERVICE SCHEDULE OL

### AVAILABILITY

This Schedule is available to governmental bodies and private Customers for unmetered outdoor lighting service supplied from the Company's existing overhead conductors with lighting fixtures mounted on existing poles. Mercury Vapor lighting fixtures will be unavailable at new locations after December 1, 2002. Starting January 1, 2023, the Company will no longer offer sodium vapor and metal halide luminaires. From that date on, as these legacy fixtures need replacement, they will be replaced with light emitting diode ("LED") fixtures, and there will be no special charges to the customer for this replacement. If, however, a customer requests a conversion of a legacy fixture, or multiple fixtures, to LED service in advance of its actual need, requirement for replacement, or Company planned servicing, the Company may require the customer to pay all or a portion of the costs of the conversions as specified under SPECIAL PROVISIONS parts d. and e. below. Conversions are also contingent upon the availability of Company personnel and/or other resources necessary to perform the conversion.

This Schedule is for delivery service only. Customers are required to obtain an energy supply from a Competitive Supplier, self-supply (available to Market Participant End Users as described in NHPUC Order No. 24,172), or may be eligible for Default Service from the Company pursuant to Schedule DS as amended from time to time.

### LIMITATIONS ON AVAILABILITY

The availability of this rate to any Customer is contingent upon the availability to the Company of personnel and/or other resources necessary to perform the conversion of existing fixtures in accordance with the time schedule specified in the Service Agreement.

### CHARACTER OF SERVICE

All lighting shall be photoelectrically controlled. The Company will furnish and maintain the equipment hereinafter described and shall supply service at which the lamps are designed to operate. All lighting fixtures will be group relamped in accordance with the lamp manufacturer's suggested schedule. At relamping time the fixture will be maintained in accordance with the fixture manufacturer's suggested procedures.

### DELIVERY SERVICE CHARGES – MONTHLY

The Delivery Service Charges shall include Distribution Charges and Adjustments, set forth below.

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OUTDOOR LIGHTING SERVICE  
SCHEDULE OL (continued)

DISTRIBUTION CHARGES: LUMINAIRE – MONTHLY

Distribution Charge: 0.000¢ per kWh

| <u>Lamp Size</u>         |                           | <u>Description of Luminaire</u> | <u>Luminaire<br/>Price per Month</u> | <u>All-Night Service</u>                | <u>Midnight Service</u>                 |
|--------------------------|---------------------------|---------------------------------|--------------------------------------|---|---|
| <u>Nominal<br/>Watts</u> | <u>Lumens<br/>Approx.</u> |                                 |                                      | <u>Option Luminaire<br/>Monthly kWh</u> | <u>Option Luminaire<br/>Monthly kWh</u> |
| 100                      | 3,500                     | Mercury Vapor Street            | \$13.73                              | 43                                      | 20                                      |
| 175                      | 7,000                     | Mercury Vapor Street            | \$15.73                              | 71                                      | 33                                      |
| 250                      | 11,000                    | Mercury Vapor Street            | \$17.25                              | 100                                     | 46                                      |
| 400                      | 20,000                    | Mercury Vapor Street            | \$17.25                              | 157                                     | 73                                      |
| 1,000*                   | 60,000                    | Mercury Vapor Street            | \$24.78                              | 372                                     | 173                                     |
| 250                      | 11,000                    | Mercury Vapor Flood             | \$18.25                              | 100                                     | 46                                      |
| 400                      | 20,000                    | Mercury Vapor Flood             | \$21.57                              | 157                                     | 73                                      |
| 1,000                    | 60,000                    | Mercury Vapor Flood             | \$25.29                              | 380                                     | 176                                     |
| 100                      | 3,500                     | Mercury Vapor Power Bracket     | \$13.44                              | 48                                      | 22                                      |
| 175                      | 7,000                     | Mercury Vapor Power Bracket     | \$14.65                              | 71                                      | 33                                      |
| 50                       | 4,000                     | Sodium Vapor Street             | \$13.73                              | 23                                      | 11                                      |
| 100                      | 9,500                     | Sodium Vapor Street             | \$15.73                              | 48                                      | 22                                      |
| 150                      | 16,000                    | Sodium Vapor Street             | \$17.25                              | 65                                      | 30                                      |
| 250                      | 30,000                    | Sodium Vapor Street             | \$19.53                              | 102                                     | 47                                      |
| 400                      | 50,000                    | Sodium Vapor Street             | \$24.78                              | 161                                     | 75                                      |
| 1,000*                   | 140,000                   | Sodium Vapor Street             | \$42.51                              | 380                                     | 176                                     |
| 150                      | 16,000                    | Sodium Vapor Flood              | \$18.25                              | 65                                      | 30                                      |
| 250                      | 30,000                    | Sodium Vapor Flood              | \$21.57                              | 102                                     | 47                                      |
| 400                      | 50,000                    | Sodium Vapor Flood              | \$25.29                              | 161                                     | 75                                      |
| 1,000                    | 140,000                   | Sodium Vapor Flood              | \$42.89                              | 380                                     | 176                                     |
| 50                       | 4,000                     | Sodium Vapor Power Bracket      | \$13.44                              | 23                                      | 11                                      |
| 100                      | 9,500                     | Sodium Vapor Power Bracket      | \$14.65                              | 48                                      | 22                                      |
| 175                      | 8,800                     | Metal Halide Street             | \$17.25                              | 74                                      | 34                                      |
| 1,000                    | 86,000                    | Metal Halide Flood              | \$25.29                              | 374                                     | 174                                     |
| 35                       | 3,000                     | LED Area Light Fixture          | \$13.44                              | 12                                      | 6                                       |
| 47                       | 4,000                     | LED Area Light Fixture          | \$14.65                              | 16                                      | 8                                       |
| 30                       | 3,300                     | LED Street Fixture              | \$13.73                              | 10                                      | 5                                       |
| 50                       | 5,000                     | LED Street Fixture              | \$15.73                              | 17                                      | 8                                       |
| 100                      | 11,000                    | LED Street Fixture              | \$17.25                              | 35                                      | 16                                      |
| 120                      | 18,000                    | LED Street Fixture              | \$19.53                              | 42                                      | 19                                      |
| 140                      | 18,000                    | LED Street Fixture              | \$24.78                              | 48                                      | 23                                      |
| 260                      | 31,000                    | LED Street Fixture              | \$42.51                              | 90                                      | 42                                      |
| 70                       | 10,000                    | LED Flood Light Fixture         | \$18.25                              | 24                                      | 11                                      |
| 90                       | 10,000                    | LED Flood Light Fixture         | \$21.57                              | 31                                      | 14                                      |
| 110                      | 15,000                    | LED Flood Light Fixture         | \$25.29                              | 38                                      | 18                                      |
| 370                      | 46,000                    | LED Flood Light Fixture         | \$42.89                              | 128                                     | 60                                      |

\* 1,000 Watt Mercury Vapor Street and 1,000 Watt Sodium Vapor Street are no longer available. Flood lights are available with brackets and ballasts as specified by the Company.

The prices and monthly kWh specified in this table for LED fixtures will apply to luminaires +/- 5 watts above or below the stated wattage in accordance with ANSI C136-15-2020 to accommodate the evolution of LED lighting fixtures.

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Unitil Energy Systems, Inc.

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OUTDOOR LIGHTING SERVICE  
SCHEDULE OL (continued)

MONTHLY KWH PER LUMINAIRE

For billing purposes on Energy based charges and adjustments, the monthly kWh figures shown in the table above under Distribution Charges - Monthly: Luminaire shall be used for each luminaire and service option type.

OTHER FIXTURES AND EQUIPMENT

Lighting fixtures other than that specified herein will be provided only at prices and for a contract term to be mutually agreed upon between the Company and the Customer.

MINIMUM CHARGE

The minimum charge per month, or fraction thereof, per lamp shall be the Distribution Charge: Luminaire.

ADJUSTMENTS

These Adjustments, included in the Delivery Service Charges, shall be adjusted from time to time.

External Delivery Charge: All energy delivered under this Schedule shall be subject to the External Delivery Charge as provided in Schedule EDC of the Tariff of which this is a part.

Stranded Cost Charge: All energy delivered under this Schedule shall be subject to the Stranded Cost Charge as provided in Schedule SCC of the Tariff of which this is a part.

Storm Recovery Adjustment Factor: All energy delivered under this Schedule shall be subject to the Storm Recovery Adjustment Factor as provided in Schedule SRAF of the Tariff of which this is a part.

System Benefits Charge: All energy delivered under this Schedule shall be subject to the System Benefits Charge as provided in Schedule SBC of the Tariff of which this is a part.

Revenue Decoupling Adjustment Charge: All energy delivered under this Schedule shall be subject to the Revenue Decoupling Adjustment Charge as provided in Schedule RDAC of the Tariff of which this is a part.

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OUTDOOR LIGHTING SERVICE  
SCHEDULE OL (continued)

Default Service Charge: For Customers receiving Default Service from the Company, all energy delivered under this Schedule shall be subject to the Default Service Charge as provided in Schedule DS of the Tariff of which this is a part.

TERMS OF PAYMENT

The charges for service hereunder are net, billed monthly and due within 25 days following the date postmarked on the bill, as specified in the Terms and Conditions for Distribution Service, which is a part of this Tariff.

TERM OF CONTRACT

Except as provided in the Special Provisions section, service under this Schedule shall be for an initial period of one year with automatic one year extensions thereafter until cancelled by either the Customer or the Company giving to the other notice in writing at least 30 days in advance.

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OUTDOOR LIGHTING SERVICE  
SCHEDULE OL (continued)

SPECIAL PROVISIONS

(a) Hours of Operation

Approximate hours of operation under the all-night service option will be from one-quarter hour after sunset to one-quarter hour before sunrise. Annual burn hours of 4150 are estimated for billing kWh purposes for the all-night service option. Approximate hours of operation under the midnight service option will be from one-quarter hour after sunset to midnight. Annual burn hours of 1,930 are estimated for billing kWh purposes for the midnight service option.

(b) Lamp Replacement

The Company shall replace defective lamps as promptly as possible during regular working hours, after having been advised as to the need of such replacement by the Customer.

(c) Change of Location

The Company will, at the expense to the Customer, change the location of such fixtures as the Customer may order.

(d) Change/Removal of Fixture

The Company will change the type of lighting fixture at the Customer's request, but may require the Customer to reimburse the Company for all or part of the depreciated cost of the retired equipment including installation and cost of removal, less any salvage value thereon.

(e) Conversion to LED

If a Customer requests multiple conversions of fixtures from Mercury Vapor to LED, or from High Pressure Sodium to LED, the Company may, in addition to the provisions of section (d) above, require the Customer to pay all or a portion of the costs of the conversions, including labor, material, traffic control, and overheads. Conversions to High Pressure Sodium or Metal Halide are no longer offered.

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Third Revised Page 63-D  
Superseding Second Revised Page 63-D

**LIGHT EMITTING DIODE OUTDOOR LIGHTING SERVICE  
SCHEDULE LED (continued)**

compatible with existing line voltage, brackets and photoelectric controls, and must require no special tools or training to install and maintain.

Customers who are replacing existing fixtures with these LED technologies are responsible for the cost of removal and installation. Customers may choose to have this work completed by the Company or may opt to hire and pay a private line contractor to perform the work. Any private contractor shall have all the requisite training, certifications and insurance to safely perform the required installations, and shall be licensed by the State and accepted by the Company. Prior to commencement of work, the municipality must provide written certification of the qualifications to the Company. Contractors shall coordinate the installation work with the Company and submit a work plan subject to approval by the Company. The Customer shall bear all expenses related to the use of such labor, including any expenses arising from damage to the Company's electrical system caused by the contractor's actions.

**SERVICE AGREEMENT**

The Customer shall sign a Service Agreement governing the contribution for the remaining unexpired life of the existing street lighting fixtures and brackets, the contribution for the installed cost of the new fixtures and brackets, and the cost of removal and conversion of existing fixtures.

**CHARACTER OF SERVICE**

All lighting shall be photoelectrically controlled. The Customer will furnish the equipment and the Company shall maintain the equipment hereinafter described and shall supply service at which the lamps are designed to operate.

**DELIVERY SERVICE CHARGES – MONTHLY**

The Delivery Service Charges shall include Distribution Charges and Adjustments, set forth below.

**DISTRIBUTION CHARGES: LED LUMINAIRES – MONTHLY**

Distribution Charge: 0.000¢ per kWh

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**LIGHT EMITTING DIODE OUTDOOR LIGHTING SERVICE  
SCHEDULE LED (continued)**

| <u>Lamp Size</u>         |                           | <u>Description of Luminaire</u> | <u>Luminaire<br/>Price per Month</u> | <u>All-Night Service</u>                | <u>Midnight Service</u>                 |
|--------------------------|---------------------------|---------------------------------|--------------------------------------|---|---|
| <u>Nominal<br/>Watts</u> | <u>Lumens<br/>Approx.</u> |                                 |                                      | <u>Option Luminaire<br/>Monthly kWh</u> | <u>Option Luminaire<br/>Monthly kWh</u> |
| 35                       | 3,000                     | LED Area Light Fixture          | \$7.00                               | 12                                      | 6                                       |
| 47                       | 4,000                     | LED Area Light Fixture          | \$8.21                               | 16                                      | 8                                       |
| 30                       | 3,300                     | LED Street Fixture              | \$9.71                               | 10                                      | 5                                       |
| 50                       | 5,000                     | LED Street Fixture              | \$11.92                              | 17                                      | 8                                       |
| 100                      | 11,000                    | LED Street Fixture              | \$12.48                              | 35                                      | 16                                      |
| 120                      | 18,000                    | LED Street Fixture              | \$14.76                              | 42                                      | 19                                      |
| 140                      | 18,000                    | LED Street Fixture              | \$17.83                              | 48                                      | 23                                      |
| 260                      | 31,000                    | LED Street Fixture              | \$33.56                              | 90                                      | 42                                      |
| 70                       | 10,000                    | LED Flood Light Fixture         | \$11.24                              | 24                                      | 11                                      |
| 90                       | 10,000                    | LED Flood Light Fixture         | \$14.56                              | 31                                      | 14                                      |
| 110                      | 15,000                    | LED Flood Light Fixture         | \$17.36                              | 38                                      | 18                                      |
| 370                      | 46,000                    | LED Flood Light Fixture         | \$27.00                              | 128                                     | 60                                      |

The prices and monthly kWh specified in this table for LED fixtures will apply to luminaires +/- 5 watts above or below the stated wattage in accordance with ANSI C136-15-2020 to accommodate the evolution of LED lighting fixtures.

**MONTHLY KWH PER LUMINAIRE**

For billing purposes on Energy based charges and adjustments, the monthly kWh figures shown in the table above under Distribution Charges - Monthly: Luminaire shall be used for each luminaire and service option type.

**OTHER LED FIXTURES AND LED EQUIPMENT**

Lighting fixtures other than that specified herein will be provided only at prices and for a contract term to be mutually agreed upon between the Company and the Customer.

**MINIMUM CHARGE**

The minimum charge per month, or fraction thereof, per lamp shall be the Distribution Charge: Luminaire.

**ADJUSTMENTS**

These Adjustments, included in the Delivery Service Charges, shall be adjusted from time to time.

External Delivery Charge: All energy delivered under this Schedule shall be subject to the External Delivery Charge as provided in Schedule EDC of the Tariff of which this is a part.

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LIGHT EMITTING DIODE OUTDOOR LIGHTING SERVICE  
SCHEDULE LED (continued)

Stranded Cost Charge: All energy delivered under this Schedule shall be subject to the Stranded Cost Charge as provided in Schedule SCC of the Tariff of which this is a part.

Storm Recovery Adjustment Factor: All energy delivered under this Schedule shall be subject to the Storm Recovery Adjustment Factor as provided in Schedule SRAF of the Tariff of which this is a part.

System Benefits Charge: All energy delivered under this Schedule shall be subject to the System Benefits Charge as provided in Schedule SBC of the Tariff of which this is a part.

Revenue Decoupling Adjustment Charge: All energy delivered under this Schedule shall be subject to the Revenue Decoupling Adjustment Charge as provided in Schedule RDAC of the Tariff of which this is a part.

Default Service Charge: For Customers receiving Default Service from the Company, all energy delivered under this Schedule shall be subject to the Default Service Charge as provided in Schedule DS of the Tariff of which this is a part.

TERMS OF PAYMENT

The charges for service hereunder are net, billed monthly and due within 25 days following the date postmarked on the bill, as specified in the Terms and Conditions for Distribution Service, which is a part of this Tariff.

TERM OF CONTRACT

Except as provided in the Special Provisions section, service under this Schedule shall be for an initial period of one year with automatic one year extensions thereafter until cancelled by either the Customer or the Company giving to the other notice in writing at least 30 days in advance.

MAINTENANCE

The Company shall exercise reasonable diligence to insure that all lamps are burning and shall make replacements promptly when notified of outages. However, the Company shall not be required to perform any replacements or maintenance except during regular working hours. The Company will be responsible for correcting UES system voltage problems at no charge to the Customer. When the Company responds to a report of a non-working fixture not related to voltage, the Customer will be assessed a per-fixture per-visit charge to replace photoelectric

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000202

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

Seventeenth Revised Page 66  
Superseding Sixteenth Revised Page 66

EXTERNAL DELIVERY CHARGE  
SCHEDULE EDC

The External Delivery Charge ("EDC"), as specified on Calculation of the External Delivery Charge, shall be billed by the Company to all customers taking Delivery Service from the Company. The purpose of the EDC is to recover, on a fully reconciling basis, the costs billed to the Company by Other Transmission Providers as well as third party costs billed to the Company for energy and transmission related services and other costs approved by the Commission as specified herein. For purposes of this Schedule, "Other Transmission Provider" shall be defined as any transmission provider and other regional transmission and/or operating entities, such as NEPOOL, a regional transmission group, an ISO, and their successors, or other such body with the oversight of regional transmission, in the event that any of these entities are authorized to bill the Company directly for their services.

The EDC shall include the following charges, except that third party costs associated with Default Service shall be included in the Default Service Charge: 1) charges billed to the Company by Other Transmission Providers as well as any charges relating to the stability of the transmission system which the Company is authorized to recover by order of the regulatory agency having jurisdiction over such charges, 2) transmission-based assessments or fees billed by or through regulatory agencies, 3) costs billed by third parties for load estimation and reconciliation and data and information services necessary for allocation and reporting of supplier loads, and for reporting to, and receiving data from, ISO New England, 4) legal and consulting outside service charges related to the Company's transmission and energy obligations and responsibilities, including legal and regulatory activities associated with the independent system operator ("ISO"), New England Power Pool ("NEPOOL"), regional transmission organization ("RTO") and Federal Energy Regulatory Commission ("FERC"), and Commission approved special assessments charged to the Company due to the expenses of experts employed by the Department of Energy and the Office of Consumer Advocate pursuant to the provisions of RSA 363:28,III. 5) the costs of Administrative Service Charges billed to the Company by Unitil Power Corp. under the FERC-approved Amended Unitil System Agreement, 6) Effective July 1, 2014, in accordance with RSA 363-A:6, amounts above or below the total Department Of Energy Assessment, less amounts charged to base distribution and Default Service, 7) cash working capital associated with Other Flow-Through Operating Expenses, and 8) prudently incurred costs, as approved by the Commission, associated with the alternative net metering tariff approved in Docket DE 16-576, including: net metering credits; meters installed and related data management; independent monitoring services, bi-directional and production meters installed and related data management systems and processes; pilot programs; studies; and data collection, maintenance and dissemination.

In addition, the EDC shall include the calendar year over- or under-collection from the Company's Vegetation Management Program, Storm Resiliency Program and Reliability Enhancement Program, including third party reimbursements. The over- or under- collection shall be credited or charged to the EDC on May 1 of the following year, or, with approval of the Commission, the Company may credit unspent amounts to future Vegetation Management Program expenditures. Per DE 21-069, the EDC shall include the reconciliation of the prior year's local property tax recovery included in distribution rates and the actual property tax expense for the calendar year. The over- or under-recovery associated with the reconciliation shall be charged or credited to the EDC on January 1 of the following calendar year. The EDC shall also include a charge for the recovery of displaced distribution revenue associated with net metering from 2013 and subsequent years until such time as the Revenue Decoupling Adjustment Clause takes effect.

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000203

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

First Revised Page 66A  
Issued in Lieu of Original Page 66A

EXTERNAL DELIVERY CHARGE  
SCHEDULE EDC

As approved in DE 21-030, the EDC shall include the over- or under-collection of the Arrearage Management Program costs, including both program costs and personnel costs, compared to the level included in distribution rates, and for the three year period beginning August 1, 2022, the EDC shall include the return of Excess Accumulated Deferred Income Tax from 2018-2020 totaling \$2,644,590. Lastly, the EDC shall recover (1) deferred Matter Communications (formerly Calypso) storm charges per DE 21-030, (2) Electric Vehicle ("EV") rebate costs, (3) EV and Time of Use marketing, communications, and education plan costs, (4) wheeling revenue received by the Company, (5) rate case expenses allowed by the Commission in DE 21-030, (6) the recoupment of revenues representing the difference between distribution revenue at temporary rates and permanent rates over the 10-month period June, 1, 2021 through March 31, 2022, and (7) COVID-19 related costs relating to waived late payment fees from calendar year 2020.

The EDC shall be established annually based on a forecast of includable costs, and shall also include a full reconciliation with interest for any over- or under-recoveries occurring in prior year(s). Interest shall be calculated at the prime rate, with said prime rate to be fixed on a quarterly basis and to be established as reported in THE WALL STREET JOURNAL on the first business day of the month preceding the calendar quarter. If more than one interest rate is reported, the average of the reported rates shall be used. The Company may file to change the EDC at any time should significant over- or under-recoveries occur or be expected to occur. In addition, the Company's annual filing shall breakdown the EDC into two components (transmission and non-transmission) for purposes of billing under the alternative net metering tariff that became effective September 1, 2017.

Any adjustment to the EDC shall be in accordance with a notice filed with the Commission setting forth the amount of the proposed charge and the amount of the increase or decrease. The notice shall further specify the effective date of such charge, which shall not be earlier than forty-five days after the filing of the notice, or such other date as the Commission may authorize. The annual adjustment to the EDC shall be derived in the same manner as that provided by Calculation of the External Delivery Charge.

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

First Revised Page 69-B  
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REVENUE DECOUPLING ADJUSTMENT CLAUSE  
SCHEDULE RDAC

1.0 PURPOSE

The purpose of the Revenue Decoupling Adjustment Clause ("RDAC") is to establish procedures that allow the Company to adjust, on an annual basis, rates for distribution service that reconcile Actual Base Revenues per Customer with Authorized Base Revenues per Customer.

2.0 EFFECTIVE DATE

The Revenue Decoupling Adjustment Factors ("RDAF") shall be effective on the first day of the Adjustment Period, as defined in Section 4.0.

3.0 APPLICABILITY

The RDAF shall apply to the Company's Domestic Delivery Service (Schedule D) and General Delivery Service (Schedule G), as determined in accordance with the provisions of this Tariff.

4.0 DEFINITIONS

The following definitions shall apply throughout the Tariff:

1. Actual Base Revenues is the revenue collected for a Customer Class through the Company's customer charge and distribution charges plus the change in unbilled revenues. This excludes revenues collected through the RDAF.
2. Actual Number of Customers is the number of customers for the applicable customer class. Actual Number of Customers shall be based on the monthly equivalent bills for a customer class. As provided for in DE 21-030, with respect to the RiverWoods' metering conversion, the Company will add back the number of residential customers lost and remove the number of G2 customers added as part of this decoupling calculation as the conversions occur.
3. Actual Base Revenues per Customer is Actual Base Revenues divided by the Actual Number of Customers for a Customer Class.

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Unitil Energy Systems, Inc.

First Revised Page 69-C  
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REVENUE DECOUPLING ADJUSTMENT CLAUSE  
SCHEDULE RDAC (continued)

4. Adjustment Period is the 12-month period for which the RDAF will be applied for each applicable customer class. The first Adjustment Period shall be the twelve-month period from August 1, 2023 to July 31, 2024. Each subsequent Adjustment Period shall be the twelve months August 1 through July 31.
5. Authorized Base Revenues is the base revenues for a Customer Class as authorized by the Commission in the Company's most recent base rate case or other proceedings that result in an adjustment to base rates, or as adjusted by Commission order. This includes revenues authorized to be recovered through the Company's customer charge and distribution charges. This also includes any step revenue increases authorized by the Commission, but excludes revenues authorized to be recovered from the RDAF.
6. Authorized Base Revenues per Customer is the Authorized Base Revenues divided by the Authorized Number of Customers for a customer class.
7. Authorized Number of Customers is the number of customers in the test year for the applicable Customer Class as used in the rate design in the Company's most recent base rate case or as adjusted by Commission order.
8. Customer Class is the group of customers taking service under the same Rate Schedule and defined as follows: Domestic Delivery Service (Schedule D), Regular General Service (Schedule G2), Regular General Service (Schedule G2 kWh meter), Regular General Service (Schedule G2 Quick Recovery Water Heating and Space Heating), and Large General Service (Schedule G1).
9. Customer Group is the group of customers for purposes of calculating the Revenue Decoupling Adjustment amounts, defined as 1) Schedule D, Domestic, 2) Schedule G, Regular General Service G2, G2 kWh Meter, Uncontrolled Quick Recovery Water Heating, and Space Heating, 3) Schedule G, Large General Service G1.
10. Measurement Period is the 12-month period in which the Company will measure variances between actual base revenues per customer and authorized base revenues per customer for each customer class. The first Measurement Period shall be the twelve-month period from April 1, 2022 to March 31, 2023. Each subsequent Measurement Period shall be the twelve months April 1 through March 31.

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Unitil Energy Systems, Inc.

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REVENUE DECOUPLING ADJUSTMENT CLAUSE  
SCHEDULE RDAC (continued)

11. Revenue Decoupling Adjustment ("RDA") is the cumulative monthly revenue variances, carrying costs and reconciliation amount for the Measurement Period. The RDA forms the basis for RDAF.

5.0 CALCULATION OF REVENUE DECOUPLING ADJUSTMENT FACTOR

i. Description of RDAF Calculation

For each month within the Measurement Period, the Company shall calculate the variance between Actual Revenue per Customer and Authorized Revenue per Customer, for each Customer Class as defined in Section 4.0. The revenue per customer variance will be multiplied by the Actual Number of Customers per class, to determine the monthly Customer Class revenue variance. The revenue variance will be recorded in a deferral account with carrying costs accrued monthly at Prime rate with said Prime rate to be fixed on a quarterly basis and to be established as reported in THE WALL STREET JOURNAL on the first business day of the month preceding the calendar quarter. If more than one interest rate is reported, the average of the reported rates shall be used. On or before June 1 following the end of each Measurement Period, the Company will file for implementation of the RDAF, starting the first day of the Adjustment Period. The sum of the monthly RDA at the end of Measurement Period will form the basis for the RDAF calculation. The RDA, including reconciliation amount and carrying costs, shall be reconciled for the three Customer Groups. The RDAF is calculated as a dollar per kWh charge or credit based on the total for each Customer Group divided by the projected kWh sales for each Customer Group over the Adjustment Period. The RDAF shall be applied to customer bills during the Adjustment Period.

ii. RDAF Calculation

1. Monthly Revenue Variance (MRV)

$$MRV_i^{CC} = (ARPC_i^{CC} - AURPC_i^{CC}) \times ACUST_i^{CC}$$

Where:

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

First Revised Page 69-E  
Issued in Lieu of Original Page 69-E

REVENUE DECOUPLING ADJUSTMENT CLAUSE  
SCHEDULE RDAC (continued)

$ACUST_i^{CC}$ : Actual number of customers for month i for applicable Customer Class.

$ARPC_i^{CC}$ : Actual Base Revenue Per Customer for month i for applicable Customer Class, derived as:

$$ARPC_i^{CC} = \frac{\text{Actual Month } i \text{ Revenue for Customer Class}}{\text{Actual Month } i \text{ Bills for Customer Class}}$$

$AURPC_i^{CC}$ : Authorized Base Revenue Per Customer for month i for applicable Customer Class, derived as:

$$AURPC_i^{CC} = \frac{\text{Authorized Month } i \text{ Revenue for Customer Class}}{\text{Authorized Month } i \text{ Bills for Customer Class}}$$

$CC$ : The Customer Classes as defined in Section 4.0.

$i$ : The twelve Months of the Measurement Period (April through March).

2. Revenue Decoupling Adjustment (RDA)

$$RDA^{CG} = \sum_{i=1}^{12} MRV_i^{CG} + \text{CarryingCosts}_i^{CG} + REC_p^{CG}$$

Where:

$CG$ : The Customer Groups as defined in Section 4.0.

$\text{CarryingCosts}_i^{CG}$ : Carrying Costs on the deferral account balance calculated at Prime rate for month i for applicable Customer Group.

$REC_p^{CG}$ : RDAC Reconciliation Balance from prior period p as defined in Section 7.0.

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

First Revised Page 69-F  
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REVENUE DECOUPLING ADJUSTMENT CLAUSE  
SCHEDULE RDAC (continued)

3. RDA subject to Adjustment Cap

$$IF: |RDA^{CG}| > RDC^{CG}$$

$$THEN: RDA^{CG} = RDC^{CG}$$

$$AND: REC_C^{CG} = RDA^{CG} - RDC^{CG}$$

Where:

$|RDA^{CG}|$ : Absolute Value of RDA for each customer group.

$RDC^{CG}$ : The Revenue Decoupling Cap that equals three (3.0) percent of distribution revenues for each Customer Group over the relevant Measurement Period(s).

$REC_C^{CG}$ : RDAC Reconciliation Balance for current period as defined in Section 7.0.

4. RDAF Calculation

$$RDAF^{CG} = -1 \times \frac{RDA^{CG}}{FS^{CG}}$$

Where:

$FS^{CG}$ : The forecasted kWh Sales for the Adjustment Period for the applicable customer group.

6.0 Application of the RDAF to Customer Bills

The RDAF (\$ per kWh) shall be rounded to the nearest one one-thousandths of a cent per kWh. The RDAF will be applied to the monthly billed sales for each customer during the applicable Adjustment Period.

7.0 RDAC Reconciliation

The deferred balance shall contain the accumulated difference between the authorized RDA for the Adjustment Period determined in accordance with Section 4.0, and actual revenues received by the Company through application of the RDAF to customer bills in

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Unitil Energy Systems, Inc.

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REVENUE DECOUPLING ADJUSTMENT CLAUSE  
SCHEDULE RDAC (continued)

the Adjustment Period. Carrying costs shall be calculated on the average monthly balance of the deferred balance using the Prime rate.

8.0 Revenue Decoupling Adjustment Cap

The RDA for the Adjustment Period, determined in accordance with Section 5.0, may not exceed three (3.0%) percent of actual distribution revenues for each Customer Group over the relevant Measurement Period(s). The Revenue Decoupling Adjustment Cap is applicable to both over- and under-recoveries. To the extent that the application of the RDA cap results in a RDA that is less than that calculated in accordance with Section 5.0, the difference shall be deferred and included in the RDAC Reconciliation for recovery in the subsequent Adjustment Period. Carrying costs shall be calculated on the average monthly balance using the Prime rate.

9.0 Information to be Filed with the Commission

Information pertaining to the RDAC will be filed annually on or before June 1 with the Commission consistent with the filing requirements of all costs and revenue information included in the Tariff. Such information shall include:

1. Calculation of monthly revenue variances for each Customer Class.
2. Determination of Revenue Decoupling Adjustment for the upcoming Adjustment Period.
3. Calculation of the Revenue Decoupling Adjustment Factors for each Customer Group, to be utilized in the upcoming Adjustment Period. If distribution rates change during the Measurement Period, the monthly revenue per customer for the remaining months of the Measurement Period will be revised and filed with the Commission.

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Sr. Vice President

NHPUC No. 3 - ELECTRICITY DELIVERY

**Unitil Energy Systems, Inc.**

SUPPLEMENT NO. 2

TARIFF FOR

ELECTRIC DELIVERY SERVICE

IN THE STATE OF NEW HAMPSHIRE

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Unitil Energy Systems, Inc.

Supplement No. 2  
Eighth Revised Page 1  
Superseding Seventh Revised Page 1

SUPPLEMENT NO. 2  
TEMPORARY RATES

This Schedule has been deleted.

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~~Third~~Fifth Revised Page 1  
Issued in lieu of ~~Second~~Fourth Revised Page 1

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Sr. Vice President

000213

SUMMARY OF DELIVERY SERVICE RATES

Each bill rendered for electric delivery service shall be calculated through the application of the effective rates as listed below.

| Class  |   | <u>Distribution Charge*</u> | <u>Distribution Charge*</u> | <u>Non-Transmission External Delivery Charge**</u> | <u>Transmission External Delivery Charge**</u> | <u>Total External Delivery Charge**</u> | <u>Stranded Cost Charge**</u> | <u>Storm Recovery Adjustment Factor***</u> | <u>System Benefits Charge****</u><br>(1) | <u>Total Delivery Charges</u> | <u>Total Delivery Charges</u> |
|--|---|-----------------------------|-----------------------------|--|--|---|-------------------------------|--|--|-------------------------------|-------------------------------|
| D  | Customer Charge   | \$16.22                     | \$16.22                     |  |  |   |                               |  |  | \$16.22                       | \$16.22                       |
|  | All kWh   | \$0.03942                   | \$0.04392                   | (\$0.00135)  | \$0.03113                                      | \$0.02978                               | (\$0.00002)                   | \$0.00047                                  | \$0.00597                                | \$0.07562                     | \$0.08012                     |
| G2   | Customer Charge   | \$29.19                     | \$29.19                     |  |  |   |                               |  |  | \$29.19                       | \$29.19                       |
|  | All kW  | \$10.51                     | \$11.62                     |  |  |   | \$0.00                        |  |  | \$10.51                       | \$11.62                       |
|  | All kWh   | \$0.00384                   | \$0.00000                   | (\$0.00135)  | \$0.03113                                      | \$0.02978                               | (\$0.00002)                   | \$0.00047                                  | \$0.00597                                | \$0.04004                     | \$0.03620                     |
| G2 - kWh meter                                   | Customer Charge   | \$18.38                     | \$18.38                     |  |  |   |                               |  |  | \$18.38                       | \$18.38                       |
|  | All kWh   | \$0.01267                   | \$0.02519                   | (\$0.00135)  | \$0.03113                                      | \$0.02978                               | (\$0.00002)                   | \$0.00047                                  | \$0.00597                                | \$0.04887                     | \$0.06139                     |
| G2 - Quick Recovery Water Heat and/or Space Heat | Customer Charge   | \$9.73                      | \$9.73                      |  |  |   |                               |  |  | \$9.73                        | \$9.73                        |
|  | All kWh   | \$0.03588                   | \$0.03522                   | (\$0.00135)  | \$0.03113                                      | \$0.02978                               | (\$0.00002)                   | \$0.00047                                  | \$0.00597                                | \$0.07208                     | \$0.07142                     |
| G1   | Customer Charge   | \$162.18                    | \$162.18                    | Secondary Voltage                                  |  |   |                               |  |  | \$162.18                      | \$162.18                      |
|  | Customer Charge   | \$86.49                     | \$86.49                     | Primary Voltage                                    |  |   |                               |  |  | \$86.49                       | \$86.49                       |
|  | All kVA   | \$7.60                      | \$8.23                      |  |  |   | \$0.00                        |  |  | \$7.60                        | \$8.23                        |
|  | All kWh   | \$0.00384                   | \$0.00000                   | (\$0.00135)  | \$0.03113                                      | \$0.02978                               | (\$0.00002)                   | \$0.00047                                  | \$0.00597                                | \$0.04004                     | \$0.03620                     |
| ALL GENERAL                                      | Transformer Ownership Credit (kW/kVa)                         |                             |                             |  |  |   |                               |  |  |                               | (\$0.50)                      |
|  | Voltage Discount at 4,160 Volts or Over (all kW/kVA and kWh)  |                             |                             |  |  |   |                               |  |  |                               | 2.00%                         |
|  | Voltage Discount at 34,500 Volts or Over (all kW/kVA and kWh) |                             |                             |  |  |   |                               |  |  |                               | 3.50%                         |

(1) Includes low-income portion of \$0.00150 per kWh, energy efficiency portion of \$0.00373 per kWh and lost base revenue portion of \$0.00074 per kWh.

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\*\* Authorized by NHPUC Order No. 26,500 in Case No. DE 21-121, dated July 29, 2021  
\*\*\* Authorized by NHPUC Secretarial Letter in Case No. DE 18-036, dated April 13, 2021  
\*\*\*\* Authorized by NHPUC Order No. 26,556 in Case No. DE 20-092, dated December 14, 2021

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

Forty-Ninth Revised Page 5  
Fiftieth Revised Page 5  
Superseding Forty-Eighth Revised Page 5

***SUMMARY OF DELIVERY SERVICE RATES (continued)***

|                   | Non-Transmission     |              | Transmission      |                  |                                    |                     |         |            |                      |
|-------------------|----------------------|--------------|-------------------|------------------|------------------------------------|---------------------|---------|------------|----------------------|
|                   | Distribution         | External     | External          | External         | Stranded                           | Storm Recovery      |         | System     | Total                |
| Class             | Charge*              | Delivery     | Delivery          | Delivery         | Cost                               | Adjustment          |         | Benefits   | Delivery             |
|                   | Charge**             | Charge**     | Charge**          | Charge**         | Charge**                           | Factor***           |         | Charge**** | Charges              |
|                   |                      |              |                   |                  |                                    |                     |         | (1)        |                      |
| OL                |                      |              |                   |                  |                                    |                     |         |            |                      |
| All kWh           | \$0.00384            | (\$0.00135)  | \$0.03113         | \$0.02978        | (\$0.00002)                        | \$0.00047           |         | \$0.00597  | \$0.04004            |
|                   | <del>\$0.00000</del> |              |                   |                  |                                    |                     |         |            | <del>\$0.03620</del> |
| Luminaire Charges |                      |              |                   |                  |                                    |                     |         |            |                      |
|                   | Lamp Size            |              | All-Night Service | Midnight Service |                                    | Price Per Luminaire |         |            |                      |
|                   | Nominal              | Lumens       | Monthly           | Monthly          |                                    | Per Mo.             | Per Mo. | Per Year   | Per Year             |
| Category          | Watts                | (Approx.)    | kWh               | kWh              | Description                        |                     |         |            |                      |
| Company           | 100                  | 3,500        | 43                | 20               | Mercury Vapor Street               | \$13.28             | \$13.73 | \$159.36   | \$164.76             |
| Company           | 175                  | 7,000        | 71                | 33               | Mercury Vapor Street               | \$15.75             | \$15.73 | \$189.00   | \$188.76             |
| Company           | 250                  | 11,000       | 100               | 46               | Mercury Vapor Street               | \$17.85             | \$17.25 | \$214.20   | \$207.00             |
| Company           | 400                  | 20,000       | 157               | 73               | Mercury Vapor Street               | \$21.25             | \$17.25 | \$255.00   | \$207.00             |
| Company           | 1,000                | 60,000       | 372               | 173              | Mercury Vapor Street               | \$42.19             | \$24.78 | \$506.28   | \$297.36             |
| Company           | 250                  | 11,000       | 100               | 46               | Mercury Vapor Flood                | \$19.02             | \$18.25 | \$228.24   | \$219.00             |
| Company           | 400                  | 20,000       | 157               | 73               | Mercury Vapor Flood                | \$22.75             | \$21.57 | \$273.00   | \$258.84             |
| Company           | 1,000                | 60,000       | 380               | 176              | Mercury Vapor Flood                | \$37.70             | \$25.29 | \$452.40   | \$303.48             |
| Company           | 100                  | 3,500        | 48                | 22               | Mercury Vapor Power Bracket        | \$13.41             | \$13.44 | \$160.92   | \$161.28             |
| Company           | 175                  | 7,000        | 71                | 33               | Mercury Vapor Power Bracket        | \$14.87             | \$14.65 | \$178.44   | \$175.80             |
| Company           | 50                   | 4,000        | 23                | 11               | Sodium Vapor Street                | \$13.52             | \$13.73 | \$162.24   | \$164.76             |
| Company           | 100                  | 9,500        | 48                | 22               | Sodium Vapor Street                | \$15.22             | \$15.73 | \$182.64   | \$188.76             |
| Company           | 150                  | 16,000       | 65                | 30               | Sodium Vapor Street                | \$15.28             | \$17.25 | \$183.36   | \$207.00             |
| Company           | 250                  | 30,000       | 102               | 47               | Sodium Vapor Street                | \$19.14             | \$19.53 | \$229.68   | \$234.36             |
| Company           | 400                  | 50,000       | 161               | 75               | Sodium Vapor Street                | \$24.13             | \$24.78 | \$289.56   | \$297.36             |
| Company           | 1,000                | 140,000      | 380               | 176              | Sodium Vapor Street                | \$41.66             | \$42.51 | \$499.92   | \$510.12             |
| Company           | 150                  | 16,000       | 65                | 30               | Sodium Vapor Flood                 | \$17.61             | \$18.25 | \$211.32   | \$219.00             |
| Company           | 250                  | 30,000       | 102               | 47               | Sodium Vapor Flood                 | \$20.76             | \$21.57 | \$249.12   | \$258.84             |
| Company           | 400                  | 50,000       | 161               | 75               | Sodium Vapor Flood                 | \$23.58             | \$25.29 | \$282.96   | \$303.48             |
| Company           | 1,000                | 140,000      | 380               | 176              | Sodium Vapor Flood                 | \$42.03             | \$42.89 | \$504.36   | \$514.68             |
| Company           | 50                   | 4,000        | 23                | 11               | Sodium Vapor Power Bracket         | \$12.51             | \$13.44 | \$150.12   | \$161.28             |
| Company           | 100                  | 9,500        | 48                | 22               | Sodium Vapor Power Bracket         | \$14.04             | \$14.65 | \$168.48   | \$175.80             |
| Company           | 175                  | 8,800        | 74                | 34               | Metal Halide Street                | \$19.91             | \$17.25 | \$238.92   | \$207.00             |
|                   | 250                  | 13,500       | 102               | 47               | —Metal Halide Street               | \$21.65             |         | \$259.80   |                      |
|                   | 400                  | 23,500       | 158               | 73               | —Metal Halide Street               | \$22.45             |         | \$269.40   |                      |
|                   | 175                  | 8,800        | 74                | 34               | —Metal Halide Flood                | \$23.00             |         | \$276.00   |                      |
|                   | 250                  | 13,500       | 102               | 47               | —Metal Halide Flood                | \$24.83             |         | \$297.96   |                      |
|                   | 400                  | 23,500       | 158               | 73               | —Metal Halide Flood                | \$24.88             |         | \$298.56   |                      |
| Company           | 1,000                | 86,000       | 374               | 174              | Metal Halide Flood                 | \$32.22             | \$25.29 | \$386.64   | \$303.48             |
|                   | 175                  | 8,800        | 74                | 34               | —Metal Halide Power Bracket        | \$18.63             |         | \$223.56   |                      |
|                   | 250                  | 13,500       | 102               | 47               | —Metal Halide Power Bracket        | \$19.81             |         | \$237.72   |                      |
|                   | 400                  | 23,500       | 158               | 73               | —Metal Halide Power Bracket        | \$21.17             |         | \$254.04   |                      |
| Company           | 4235                 | 3,6003,000   | 1512              | 76               | LED Area Light Fixture             | \$13.16             | \$13.44 | \$157.92   | \$161.28             |
| Company           | 5747                 | 5,2004,000   | 2016              | 97               | LED Area Light Fixture             | \$13.21             | \$14.65 | \$158.52   | \$175.80             |
| Company           | 2530                 | 3,0003,300   | 910               | 45               | ED-Cobra Head Street Light Fixture | \$13.11             | \$13.73 | \$157.32   | \$164.76             |
| Company           | 8850                 | 8,3005,000   | 3017              | 148              | ED-Cobra Head Street Light Fixture | \$13.30             | \$15.73 | \$159.60   | \$188.76             |
| Company           | 108100               | 11,50011,000 | 3735              | 1716             | ED-Cobra Head Street Light Fixture | \$13.36             | \$17.25 | \$160.32   | \$207.00             |
| Company           | 120                  | 18,000       | 42                | 19               | LED Street Light Fixture           |                     | \$19.53 |            | \$234.36             |
| Company           | 193140               | 21,00018,000 | 6748              | 3122             | ED-Cobra Head Street Light Fixture | \$13.62             | \$24.78 | \$163.44   | \$297.36             |
| Company           | 260                  | 31,000       | 90                | 42               | LED Street Light Fixture           |                     | \$42.51 |            | \$510.12             |
| Company           | 12370                | 12,18010,000 | 4324              | 2011             | LED Flood Light Fixture            | \$13.41             | \$18.25 | \$160.92   | \$219.00             |
| Company           | 90                   | 10,000       | 31                | 14               | LED Flood Light Fixture            |                     | \$21.57 |            | \$258.84             |
| Company           | 194110               | 25,70015,000 | 6738              | 3118             | LED Flood Light Fixture            | \$13.62             | \$25.29 | \$163.44   | \$303.48             |
| Company           | 297370               | 38,10046,000 | 103128            | 4859             | LED Flood Light Fixture            | \$13.93             | \$42.89 | \$167.16   | \$514.68             |
| Customer Paid     | 35                   | 3,000        | 12                | 6                | LED Area Light Fixture             |                     | \$7.00  |            | \$84.00              |
| Customer Paid     | 47                   | 4,000        | 16                | 7                | LED Area Light Fixture             |                     | \$8.21  |            | \$98.52              |
| Customer Paid     | 30                   | 3,300        | 10                | 5                | LED Street Light Fixture           |                     | \$9.71  |            | \$116.52             |
| Customer Paid     | 50                   | 5,000        | 17                | 8                | LED Street Light Fixture           |                     | \$11.92 |            | \$143.04             |
| Customer Paid     | 100                  | 11,000       | 35                | 16               | LED Street Light Fixture           |                     | \$12.48 |            | \$149.76             |
| Customer Paid     | 120                  | 18,000       | 42                | 19               | LED Street Light Fixture           |                     | \$14.76 |            | \$177.12             |
| Customer Paid     | 140                  | 18,000       | 48                | 22               | LED Street Light Fixture           |                     | \$17.83 |            | \$213.96             |
| Customer Paid     | 260                  | 31,000       | 90                | 42               | LED Street Light Fixture           |                     | \$33.56 |            | \$402.72             |
| Customer Paid     | 70                   | 10,000       | 24                | 11               | LED Flood Light Fixture            |                     | \$11.24 |            | \$134.88             |
| Customer Paid     | 90                   | 10,000       | 31                | 14               | LED Flood Light Fixture            |                     | \$14.56 |            | \$174.72             |
| Customer Paid     | 110                  | 15,000       | 38                | 18               | LED Flood Light Fixture            |                     | \$17.36 |            | \$208.32             |
| Customer Paid     | 370                  | 46,000       | 128               | 59               | LED Flood Light Fixture            |                     | \$27.00 |            | \$324.00             |

(1) Includes low-income portion of \$0.00150 per kWh, energy efficiency portion of \$0.00373 per kWh and lost base revenue portion of \$0.00074 per kWh.

\* Authorized by NHPUC Order No. 26,484 \_\_\_\_\_ in Case No. DE 21-030, dated May 27, 2021 \_\_\_\_\_  
\*\* Authorized by NHPUC Order No. 26,500 in Case No. DE 21-121, dated July 29, 2021  
\*\*\* Authorized by NHPUC Secretarial Letter in Case No. DE 18-036, dated April 13, 2021  
\*\*\*\* Authorized by NHPUC Order No. 26,556 in Case No. DE 20-092, dated December 14, 2021

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Unitil Energy Systems, Inc.

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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<br>NH State<br>Median Income &<br>Federal Poverty<br>Guidelines | Discount (5) | Blocks          | <del>LI-EAP discount<br/>Delivery Only;<br/>Excludes Supply</del> | <del>LI-EAP discount<br/>Delivery Only;<br/>Excludes Supply</del> |  | <del>LI-EAP discount<br/>Fixed Default Service<br/>Supply Only</del> |  | <del>LI-EAP discount<br/>Variable Default Service<br/>Supply Only</del> |                       |                       |                       |                       |                       |
|-------|---|--------------|-----------------|---|---|--|--|--|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|       |   |              |                 | <del>Jan 2022-Jun 2022 (1)</del>                                  | <del>April-May 2022 (1)</del>                                     |  | <del>Dec 2021-Jun 2022 (2)</del>                                     |  | <del>Dec-21 (3)</del>   | <del>Jan-22 (3)</del> | <del>Feb-22 (3)</del> | <del>Mar-22 (3)</del> | <del>Apr-22 (3)</del> | <del>May-22 (3)</del> |
| 1 (4) | N/A   | N/A          |                 |   |   |  |  |  |   |                       |                       |                       |                       |                       |
| 2     | 151 (FPG) - 60 (SMI)  | 8%           | Customer Charge | (\$1.30)  | <i>(\$1.30)</i>   |  |  |  |   |                       |                       |                       |                       |                       |
|       |   |              | First 750 kWh   | (\$0.00605)   | <i>(\$0.00641)</i>  |  | (\$0.01401)  |  | (\$0.01644)   | (\$0.01949)           | (\$0.01882)           | (\$0.01232)           | (\$0.00619)           | (\$0.00698)           |
|       |   |              | Excess 750 kWh  | \$0.00000   | <i>\$0.00000</i>  |  | \$0.00000  |  | \$0.00000   | \$0.00000             | \$0.00000             | \$0.00000             | \$0.00000             | \$0.00000             |
| 3     | 126 (FPG) - 150 (FPG)   | 22%          | Customer Charge | (\$3.57)  | <i>(\$3.57)</i>   |  |  |  |   |                       |                       |                       |                       |                       |
|       |   |              | First 750 kWh   | (\$0.01664)   | <i>(\$0.01763)</i>  |  | (\$0.03854)  |  | (\$0.04520)   | (\$0.05360)           | (\$0.05176)           | (\$0.03388)           | (\$0.01703)           | (\$0.01918)           |
|       |   |              | Excess 750 kWh  | \$0.00000   | <i>\$0.00000</i>  |  | \$0.00000  |  | \$0.00000   | \$0.00000             | \$0.00000             | \$0.00000             | \$0.00000             | \$0.00000             |
| 4     | 101 (FPG) - 125 (FPG)   | 36%          | Customer Charge | (\$5.84)  | <i>(\$5.84)</i>   |  |  |  |   |                       |                       |                       |                       |                       |
|       |   |              | First 750 kWh   | (\$0.02722)   | <i>(\$0.02884)</i>  |  | (\$0.06306)  |  | (\$0.07397)   | (\$0.08770)           | (\$0.08470)           | (\$0.05544)           | (\$0.02786)           | (\$0.03139)           |
|       |   |              | Excess 750 kWh  | \$0.00000   | <i>\$0.00000</i>  |  | \$0.00000  |  | \$0.00000   | \$0.00000             | \$0.00000             | \$0.00000             | \$0.00000             | \$0.00000             |
| 5     | 76 (FPG) - 100 (FPG)  | 52%          | Customer Charge | (\$8.43)  | <i>(\$8.43)</i>   |  |  |  |   |                       |                       |                       |                       |                       |
|       |   |              | First 750 kWh   | (\$0.03932)   | <i>(\$0.04166)</i>  |  | (\$0.09109)  |  | (\$0.10684)   | (\$0.12668)           | (\$0.12234)           | (\$0.08007)           | (\$0.04024)           | (\$0.04534)           |
|       |   |              | Excess 750 kWh  | \$0.00000   | <i>\$0.00000</i>  |  | \$0.00000  |  | \$0.00000   | \$0.00000             | \$0.00000             | \$0.00000             | \$0.00000             | \$0.00000             |
| 6     | 0 - 75 (FPG)  | 76%          | Customer Charge | (\$12.33)   | <i>(\$12.33)</i>  |  |  |  |   |                       |                       |                       |                       |                       |
|       |   |              | First 750 kWh   | (\$0.05747)   | <i>(\$0.06089)</i>  |  | (\$0.13314)  |  | (\$0.15616)   | (\$0.18515)           | (\$0.17881)           | (\$0.11703)           | (\$0.05882)           | (\$0.06627)           |
|       |   |              | Excess 750 kWh  | \$0.00000   | <i>\$0.00000</i>  |  | \$0.00000  |  | \$0.00000   | \$0.00000             | \$0.00000             | \$0.00000             | \$0.00000             | \$0.00000             |

(1) Discount calculated using total utility charges from Page 4 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. Competitively supplied customers billed on a consolidated basis would receive these discounts plus the appropriate fixed default service supply discount.

(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 July 1, 2016 in accordance with Order No. 25-901 in DE 14-078.

\* Authorized by NHPUC Order No. 26,500 in Case No. DE 21-121030, dated July 29, 2021  
\*\* Authorized by NHPUC Order No. 26,55626,532 in Case No. DE 20-09221-041, dated December 14, 2021October 8, 2021



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**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)**

- L. “Payment Agent” shall mean any third-party authorized by a Customer to receive and pay the bills rendered by the Company for service under this Tariff.
- M. “Rate Schedule” shall mean the Rate Schedules included as part of this Tariff.
- N. “Tariff” shall mean this Delivery Service Tariff and all Rate Schedules, appendices and exhibits to such Tariff.
- O. “Terms and Conditions” shall mean these Terms and Conditions for Distribution Service.

**II. DISTRIBUTION SERVICES**

**1. Rates and Tariffs**

**A. Schedule of Rates**

The Company furnishes its various services under tariffs and/or contracts (“Schedule of Rates”) promulgated in accordance with the provisions of the applicable rules of the New Hampshire Public Utilities Commission and the laws of the State of New Hampshire. Such Schedule of Rates, which includes these Terms and Conditions for Distribution Service, is available for public inspection during normal business hours at the business offices of the Company, on Unitil.com, and at the offices of the Commission.

**B. Amendments; Conflicts**

The Schedule of Rates may be revised, amended, supplemented or supplanted in whole or in part from time to time according to the procedures provided by Commission rules and regulations. When effective, all such revisions, amendments, supplements, or replacements will appropriately supersede the existing Schedule of Rates. If there is a conflict between the express terms of any Rate Schedule or contract approved by the Commission and these Terms and Conditions, the express terms of the Rate Schedule or contract shall govern.

**C. Modification by Company**

No agent or employee of the Company is authorized to modify any provision or rate contained in the Schedule of Rates or to bind the Company to perform in any manner contrary thereto. Any modification to the Schedule of Rates or any promise contrary thereto shall be in writing, duly executed by an authorized officer of the Company, subject in all cases to applicable statutes and to the orders and regulations of the Commission, and available for public inspection during normal business hours at the business offices of the Company and at the offices of the Commission.

*Authorized by NHPUC Order No. \_\_\_\_\_ in Case No. DE 21-030 dated \_\_\_\_\_.*  
Issued: ~~October 20, 2006~~February 11, 2022 Issued By: ~~Mark H. Collin~~Robert B. Hevert  
Effective: ~~November 1, 2006~~April 1, 2022 ~~Treasurer~~Sr. Vice President

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**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)**

(10) Selection of Supplier by a Customer:

Any Customer requesting or receiving Delivery Service under this Tariff is responsible for selecting or changing a Supplier. The Company shall process a change in or initiation of Generation Service within two business days of receiving a valid Electronic Enrollment from a Supplier. The Supplier must satisfy all the applicable requirements of this Tariff and the Commission's rules prior to the commencement of Generation Service. The date of change in, or initiation of, Generation Service shall commence upon the next meter reading date for the customer provided the Company receives and successfully processes the Electronic Enrollment at least two business days prior to the regularly scheduled meter reading cycle date for the Customer.

(11) Termination of Generation Service

To terminate Generation Service from a particular Supplier, a Customer may either have the Supplier of record send to the Company a "Supplier Drops Customer" transaction, in accordance with the Terms and Conditions for Energy Service Providers section of this Tariff, or request Generation Service from an alternative Supplier. Generation Service from the Supplier of record shall terminate on the next meter read date provided the Company has received either a valid "Supplier Drops Customer" notice from the Supplier of record or a valid Electronic Enrollment from a new Supplier at least two business days prior to the regularly scheduled meter read date.

E. Term of Customer's Obligation to Company

Each Customer shall be liable for service taken until such time as the Customer requests termination of Distribution Service and a final meter reading is recorded by the Company. The bill rendered by the Company based on such final meter reading shall be payable upon receipt. In the event that the Customer of Record hinders the Company's access to the meter or fails to give notice of termination of Distribution Service to the Company, the Customer of Record shall continue to be liable for service provided until the Company either disconnects the meter or a new party becomes a Customer of the Company at such service location. The Customer shall be liable for all costs incurred by the Company when the Customer prevents access to the Company's equipment. If the customer is a tenant, they will need to contact their landlord to provide access. If the landlord refuses, pursuant to NHPUC 1203.10(c) the landlord will be responsible for all charges from the date of notice given by the customer or the date that the meter is disconnected or a new tenant takes over service whichever is first.

3. Security Deposits

A. Non-Residential Accounts

To protect against loss, or before rendering or restoring service under Section 6, the Company will require a deposit from all non-residential Customers in accordance with NHPUC 1203.03. The maximum amount of any security deposit required shall not exceed two times the average monthly bill the estimated charge for Distribution Service for a period of two (2) high use months (the highest use month will not be used to determine the amount of the deposit) or \$10.00, whichever is greater. For Customers who are receiving Default Service, the estimated charge for a period of two (2) high use months for these services will

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~~Treasurer~~Sr. Vice President

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**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)**

~~be added to the estimated charge for Distribution Service as determined above, when calculating the amount of the security deposit required.~~ The Company may refuse to render service to all non-residential Customers for failure to make a deposit, in accordance with NHPUC 1203.03.

**B. Residential Accounts**

- (1) New Residential Service: Pursuant to the provisions of NHPUC 1203.03(a), the Company may require a security deposit on a new residential account when:

~~Service will be temporary, seasonal or transient, however, if the Customer has not been delinquent in his accounts for Distribution Service for a period of six (6) months, no deposit may be required.~~

- (a) ~~When t~~The Customer has an undisputed overdue balance, incurred within the last three (3) years, on a prior ~~Distribution Service account which remains unpaid within thirty (30) days prior to application for a similar type of service account with the utility or any similar type of utility.~~

- (b) When any ~~distribution company~~utility has successfully obtained a judgment against the Customer during the past two (2) years for non-payment of a delinquent account for utility service.

- (c) When ~~any similar type~~the utility has disconnected the Customer's service within the last three (3) years because the Customer interfered with, or diverted, the service of the ~~utility company~~ situated on or about the Customer's premises.

- (d) When the customer is unable to provide satisfactory evidence to the utility that he or she intends to remain at the location for which service is being requested for a period of 12 consecutive months, unless he or she provides satisfactory evidence that he or she has not been delinquent in his or her similar utility service accounts for a period of 12 months, in which case no deposit shall be required.

- (2) Existing Residential Service: Pursuant to the provisions of NHPUC 1203.03(e), the Company may require a deposit on an existing residential account when:

- (a) The Customer has received four (4) disconnect notices for non-payment within a twelve (12) month period.
- (b) The service has been disconnected for non-payment or a delinquent account.
- (c) The Customer interfered with or diverted the service of the Company situated on or delivered on or about the Customer's premises.
- (d) The Customer has filed for bankruptcy and included the Company as a creditor under the filing and the filing has been accepted. Any such deposit requirement shall be in accordance with 11 U.S.C. §366.

- (3) If the Company requires a security deposit, the Company shall inform the Customer, orally and in writing, of the option to provide a third party guarantee in lieu of a deposit pursuant to the provisions of NHPUC 1203.03.

- (4) The Company shall not require a residential deposit or furnish a guarantee as a condition of new or continued service based on the customer's income, home Authorized by NHPUC Order No. \_\_\_\_\_ in Case No. DE 21-030 dated \_\_\_\_\_.

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**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)**

ownership, residential location, race, color, creed, sex, gender identity, sexual orientation, marital status, age with the exception of unemancipated minors, national origin, or disability and shall make such requirement only in accordance with NHPUC 1203.03.

- (5) The Company may refuse to render service to any residential Customers for failure to make a deposit, in accordance NHPUC 1203.03.

C. Termination of Service

The Company may terminate a Customer's Distribution Service if a security deposit, authorized by Sections 3.A and 3.B, above, is not made in accordance with the provisions outlined in NHPUC 1203.03 and 1204.00.

D. Refund of Deposit; Interest

Interest shall be paid on cash deposits from the date of deposit at the rate prescribed by the New Hampshire Public Utilities Commission. When a deposit has been held longer than twelve (12) months, interest shall be paid to the Customer or credited to the Customer's current bill not less than annually. Deposits plus accrued interest thereon, less any amount due the Company, will be refunded within sixty (60) days of termination of service or when satisfactory credit relations have been established over at least twelve (12) consecutive months for a residential Customer and twenty-four (24) consecutive months for a non-residential Customer.

4. Service Supplied

A. Customer Delivery Point and Metering Installation

- (1) Except as noted herein, the Company shall furnish and install, at locations it designates, one or more meters for the purpose of measuring the electricity delivered. The Company may at any time change any meter it installed. Except as specifically provided by a given rate, all rates in the Schedule of Rates are predicated on service to a Customer at a single Customer Delivery Point and metering installation. Where service is supplied to an account at more than one delivery point or metering installation, each single point of delivery or metering installation shall be considered to be a separate account for purposes of applying the Schedule of Rates, except (a) if a Customer is served through multiple Customer Delivery Points or metering installations for the Company's own convenience; or (b) if otherwise approved by the Commission, or (c) if the Customer applies to the Company and the use is found to comply with the availability clauses in the Schedule of Rates.
- (2) Any new or renovated domestic structure with more than one (1) dwelling unit will be metered separately and each meter will be billed as an individual Customer (NHRSA 155.D and Section 505.1 NH Energy Code). Where a business enterprise, occupation or institution occupies more than one unit or space, each unit or space will be metered separately and considered a distinct Customer, unless the Customer furnishes, owns, and maintains the necessary distribution circuits by which to connect the units.

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**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)**

5. Billing and Metering

A. Billing Period Defined

The basis of all charges is the billing period, defined as the time period between two consecutive regular monthly meter readings or estimates of such monthly meter readings. The standard billing period is thirty (30) days. Bills for Distribution Service will be rendered monthly.

B. Bills; Time of Payment

Unless otherwise specified, bills of the Company are payable upon receipt and may be paid online at Unitil.com, via the automated phone system, with a Customer Service Representative or with at any business office of the Company or at any authorized collector or agent. Bills shall be deemed paid when valid payment is received by the Company at any of these identified payment locations. Bills shall be deemed rendered and other notices duly given when delivered personally to the Customer or three (3) days following the date of mailing to the mailing address, or to the premises supplied, or the last known address of the Customer. The telephone number of the Company's Customer Service Center ~~or Competitive Supplier if applicable~~ shall appear on each residential bill rendered by the Company. A statement that customers should call the NHPUC's Consumers Affairs Division for further assistance after first attempting to resolve any dispute with the Company or Competitive Supplier should also be included on each residential bill. Customer payment responsibilities with Competitive Suppliers shall be governed by the particular Customer/Competitive Supplier contract.

C. Past Due Bills

Unless otherwise stated in a Rate Schedule, each bill for Distribution Service shall be due by the date included on the bill, generally twenty-five (25) days from the bill date, postmarked on the bill. Bills paid after the due date will be subject to interest charges in accordance with NHPUC 1203.08 and Section 5.E below.

D. Failure of Payment Agent to Remit Payment

A customer who has elected to use a Payment Agent shall be treated in the same manner as other Customers in the Company's application of the applicable statutes, rules and regulations of the Commission and the terms and conditions of this Tariff, notwithstanding any failure of the Payment Agent to remit payment to the Company, ~~or any failure of the Payment Agent to forward to the Customer any Company notices, bill inserts or other written correspondence.~~ The Customer shall be solely responsible for all amounts due, including, but not limited to, any late payment charges.

E. Interest on Past Due Accounts

Unless otherwise stated in a Rate Schedule, bills for which valid payment has not been received within twenty-five (25) days from the postmark bill date shall be considered past due and accrue interest on any unpaid balance, including any outstanding interest charges.

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Issued: ~~October 20, 2006~~  
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in Case No. DE 21-030 dated  
Issued By: Mark H. Collin  
Robert B. Hevert  
TreasurerSr. Vice President

NHPUC No. 3 – Electricity Delivery  
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~~Original~~ Second Revised Page 18  
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**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)**

Such interest rate shall be determined in accordance with NHPUC 1203.08. Such interest charge shall be paid from the date thereof until the date of payment.

**F. Billing for Generation Service**

The Company shall provide a single bill, reflecting unbundled charges for electric service, to Customers who receive Default Service.

The Company shall offer two billing service options to Competitive Suppliers providing Generation Service to Customers: A) Standard Bill Service; and B) Consolidated Bill Service, as set forth in the Terms and Conditions for Competitive Suppliers, Section III.6.A. and III.6.B. The Competitive Supplier shall inform the Distribution Company of the selected billing option, in accordance with the rules and procedures set forth in the EDI Working Group Report.

**G. Generation Source**

The Company shall reasonably accommodate a change from Default Service or Generation Service to a new Competitive Supplier in accordance with the rules as developed by the EDI working group.

**H. Actual Meter Readings; Estimates**

The Company shall make an actual meter reading at least every third billing period. If a meter is not scheduled to be read in a particular month, or if the Company is unable to read the meter when scheduled, or if the meter for any reason fails to register the correct amount of electricity supplied or the correct demand of any Customer for a period of time, the Company shall make a reasonable estimate of the consumption of electricity during those months when the meter is not read or is not registering properly, based on available data, and such estimated bills shall be payable as rendered.

**I. Optional Customer Meter Readings**

Any Customer who would otherwise receive an estimated bill pursuant to Section 5.H, above, may elect to receive a bill based on a Customer meter reading by reading his/her meter on the date prescribed by the Company, ~~and completing and returning a postcard, furnished by the Company, within the prescribed time.~~

**J. Constant Use Installation**

The Company may calculate rather than meter the kilowatt demand and kilowatt-hours used by any installation for which the demand and hours-use are definitely known.

**K. Determination of Customer's Demand**

Where a rate requires determination of maximum demand, it shall be determined by measurement or estimated as provided by the rate or where applicable by the provisions of the following paragraphs of this section.

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**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)**

- (1) When measured, the demand shall be based upon the greatest rate of taking service during a fifteen (15) minute interval except that it may be based upon a shorter interval when of an instantaneous or widely fluctuating character.
- (2) When the nature of the load served is of an intermittent, instantaneous or widely fluctuating character such as to render demand meter readings of doubtful value as compared to the actual capacity requirements, the demand may be determined on the basis of a time interval less than that specified, or on the basis of the minimum transformer capacity necessary to render the service, or the minimum load limiting device rating necessary to permit continuous uninterrupted service. In all such instances, the Company will document the basis of demand determination.

**L. Access to Meters**

A properly identified and authorized representative of the Company shall have the right to gain access at all reasonable times and intervals for the purpose of reading, installing, examining, testing, repairing, replacing, or removing the Company's meters, meter reading devices, wires, or other electrical equipment and appliances, or of discontinuing service, in accordance with the applicable laws of the State of New Hampshire, rules and regulations of the Commission, and Company policy in effect from time to time, and the Customer or Landlord/Owner of the building shall not prevent or hinder the Company's access.

**M. Diversion and Meter Tampering**

If a Customer receives unmetered service as the result of any tampering with the meter or other Company equipment, the Company shall take appropriate corrective action including, but not limited to, making changes in the meter or other equipment and rebilling the Customer. The Customer may be held responsible to the Company for the receipt of Distribution Service not registered on the meter.

**N. Returned Check Fee**

The Company may assess a returned check fee pursuant to Section 10, below, to any Customer whose check made payable to the Company is dishonored by any bank when presented for payment by the Company. Receipt of a check or payment instrument that is subsequently dishonored shall not be considered valid payment.

**O. Collection of Taxes**

The Company shall collect all sales, excise, or other taxes imposed by governmental authorities with respect to the delivery of electricity. The Customer shall be responsible for identifying and requesting any exemption from the collection of the tax by filing appropriate documentation with the Company.

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Unitil Energy Systems, Inc.

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**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)**

- (1) *Simultaneous purchase and sale* is an arrangement whereby a QF's entire output is considered to be sold to the utility, while power used internally by the QF is considered to be simultaneously purchased from the Company through Default Service or from a Competitive Supplier.
- (2) *Net purchases or sale* is an arrangement whereby output of a QF is considered to be used to the extent needed for the QF's internal needs, while any additional power needed by the QF is purchased from the Company through Default Service or from a Competitive Supplier, or any surplus power generated by the QF is sold to the Company as surplus.
- (3) *Internal use only* is an arrangement whereby output of the QF is used entirely for internal needs. The Customer's meter is ~~dentated~~detented, to stop the meter from going backwards in case of any inadvertent flow into the Company's System.

**G. Inspection of Customer's Premises**

The Company reserves the right to make an inspection of the Customer's premises before rendering service in order to see that its rules are complied with. Neither by inspection or non-rejection of service, nor in any other way, does the Company give any warranty, express or implied, as to the adequacy, safety or other characteristics of any structures, equipment, wiring, appliances or devices which utilize electricity and are owned, installed or maintained by the Customer or leased by the Customer from third parties.

**8. Company's Installation**

**A. Information and Requirements for Distribution Service**

Upon request, the Company shall furnish to any person detailed information on the method and manner of making service connections. Such detailed information may include a copy of the Company's Information and Requirements Booklet, a description of the service available, connections necessary between the Company's facilities and the Customer's premises, location of entrance facilities and metering equipment, and Customer and Company responsibilities for installation of facilities.

**B. Interference with Company Property**

All meters, services, and other electric equipment owned by the Company, regardless of location, shall be and will remain the property of the Company; and no one other than an employee or authorized agent of the Company shall be permitted to remove, operate, or maintain such property. The Customer shall not interfere with or alter the meter, seals or other property used in connection with the rendering of service or permit the same to be done by any person other than the authorized agents or employees of the Company. The Customer shall be responsible for all damage to or loss of such property unless occasioned by circumstances beyond the Customer's control. Such property shall be installed at points most convenient for the Company's access and service and in conformance with public regulations in force from time to time. The costs of relocating such property shall be borne by the Customer when done at the Customer's request, for

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**TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE (continued)**

(2) Access to Company Equipment: The Company shall have free and safe access to its equipment located on the Customer's premises at all times, including but not limited to subsurface structures, above ground enclosures, and pad mounted equipment, and the Customer shall authorize and/or obtain his landlord's permission for such access. If the Company is denied free access to said property, the equipment shall be relocated or removed at the Customer's expense. Ornamental shrubs and/or other types of vegetation may be removed by the Company in order to access its equipment, and such removal shall be done at the customer's expense. The Customer shall not knowingly permit access to Company's equipment except by authorized employees of the Company.

9. Company Liability

A. Emergency Interruption of Service

Whenever the Company reasonably believes the integrity of the Company's system or the supply of electricity to be threatened by conditions on its system or upon the systems with which it is directly or indirectly interconnected, the Company, may in the exercise of reasonable judgment, curtail or interrupt electric service or reduce voltage, and such action shall not be construed to constitute a default nor shall the Company be liable therefor in any respect. The Company will use reasonable efforts under the circumstances to overcome the cause of such curtailment, interruption, or reduction and to resume full performance.

B. Planned Interruption of Service

The Company may, in the exercise of reasonable judgment, curtail or interrupt electric service or reduce voltage for the purposes of planned maintenance, installation or replacement. When such curtailment is necessary, the Company shall conduct such work at a time causing the minimum inconvenience to customers consistent with the circumstances. The Company shall, if practical, notify customers in advance that might be seriously ~~effected~~ affected by interruptions to service. The Company will provide notice to any customer of whom it is previously aware who would encounter a potentially life-threatening situation as a result of the planned interruptions. A potentially life-threatening situation for this purpose shall include life support equipment or other potentially life-threatening medical situations. Such action shall not be construed to constitute a default nor shall the Company be liable therefor in any respect.

C. Non-Performance Due to Force Majeure

The Company shall be excused from performing under the Schedule of Rates and shall not be liable in damages or otherwise if and to the extent that it shall be unable to do so or prevented from doing so by statute or regulation or by action of any court or public authority having or purporting to have jurisdiction in the premises, or by loss, diminution, or impairment of electrical service from its generating plants or suppliers or the systems of others with which it is interconnected, or by a break or fault in its transmission or distribution system; failure or improper operation of transformers, switches, or other equipment necessary for electric distribution, or by reason of storm, flood, fire, earthquake, explosion, civil disturbance, labor difficulty, act of God, or public enemy,

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DOMESTIC DELIVERY SERVICE  
SCHEDULE D (continued)

CHARACTER OF SERVICE

Electricity will normally be delivered at 120/240 volts using three wire, single phase service. In some areas service may be 120/208 volts, ~~single phase, three wire,~~ single phase.

DELIVERY SERVICE CHARGES - MONTHLY

The Delivery Service Charges shall include Distribution Charges and Adjustments, set forth below. The Distribution Charges are subject to annual adjustment as approved in DE ~~16-38421-030.~~

DISTRIBUTION CHARGES - MONTHLY

Customer Charge: \$16.22 per meter

Distribution Charge: ~~3.5584.392~~¢ per kWh

MINIMUM CHARGE

The minimum charge per month, or fraction thereof, shall be the Customer Charge.

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000226

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Unitil Energy Systems, Inc.

~~Seventh~~Ninth Revised Page 49  
~~Superseding Sixth~~Issued in lieu of Eighth Revised Page 49

DOMESTIC DELIVERY SERVICE  
SCHEDULE D (continued)

ADJUSTMENTS

These Adjustments, included in the Delivery Service Charges, shall be adjusted from time to time.

External Delivery Charge: All energy delivered under this Schedule shall be subject to the External Delivery Charge as provided in Schedule EDC of the Tariff of which this is a part.

Stranded Cost Charge: All energy delivered under this Schedule shall be subject to the Stranded Cost Charge as provided in Schedule SCC of the Tariff of which this is a part.

Storm Recovery Adjustment Factor: All energy delivered under this Schedule shall be subject to the Storm Recovery Adjustment Factor as provided in Schedule SRAF of the Tariff of which this is a part.

System Benefits Charge: All energy delivered under this Schedule shall be subject to the System Benefits Charge as provided in Schedule SBC of the Tariff of which this is a part.

Revenue Decoupling Adjustment Charge: All energy delivered under this Schedule shall be subject to the Revenue Decoupling Adjustment Charge as provided in Schedule RDAC of the Tariff of which this is a part.

Default Service Charge: For Customers receiving Default Service from the Company, all energy delivered under this Schedule shall be subject to the Default Service Charge as provided in Schedule DS of the Tariff of which this is a part.

LOW INCOME ENERGY ASSISTANCE PROGRAM

Customers taking service under this rate may be eligible to receive discounts under the statewide low-income electric assistance program ("LI-EAP") authorized by the New Hampshire Public Utilities Commission. Eligibility for the LI-EAP shall be determined by the Community Action Agencies. Customers participating in the LI-EAP will continue to take service under this rate, but will receive a discount as provided under this Tariff as applicable.

Authorized by NHPUC ~~Secretarial Letter~~Order No. \_\_\_\_\_ in DE ~~18-181~~21-030 dated ~~December 31, 2018~~ \_\_\_\_\_.

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Unitil Energy Systems, Inc.

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Issued in lieu of ~~Eleventh~~Thirteenth Revised Page 51

## GENERAL DELIVERY SERVICE SCHEDULE G

### AVAILABILITY

Service is available under this Schedule to non-domestic Customers for all general purposes and includes the operation of single phase motors having such characteristics and so operated as not to impair service to other Customers. Single phase motors exceeding five (5) horsepower will be allowed only upon approval by the Company in each instance. Unmetered traffic and flashing signal lights existing immediately prior to the effective date of this Schedule shall also be billed under this Schedule.

This Schedule is for delivery service only. Customers are required to obtain an energy supply from a Competitive Supplier, self-supply (available to Market Participant End Users as described in NHPUC Order No. 24,172), or may be eligible for Default Service from the Company pursuant to Schedule DS as amended from time to time.

### CHARACTER OF SERVICE

Electric service of the following description is available, depending upon the location of the Customer: (1) 120/240 volts, single phase, three wire; (2) 120/208 volts, single phase, three wire; (3) 208Y/120 volts, three phase, four wire; (4) 480Y/277 volts, three phase, four wire; (5) 4160 volts, three phase, four wire or such higher primary distribution voltage as may be available, the voltage to be designated by the Company.

### DELIVERY SERVICE CHARGES – MONTHLY

The Delivery Service Charges shall include Distribution Charges and Adjustments, set forth below. The Distribution Charges are subject to annual adjustment as approved in DE ~~16-38421-030~~.

Large General Service Schedule G1: for any industrial or commercial Customer with its average use consistently equal to or in excess of two hundred (200) kilovolt-amperes of demand and/or generally greater than or equal to one-hundred thousand (100,000) kilowatt-hours per month.

### DISTRIBUTION CHARGES - MONTHLY

|                  |                   |                    |
|------------------|-------------------|--------------------|
| Customer Charge: | Secondary Voltage | \$162.18 per meter |
|                  | Primary Voltage   | \$86.49 per meter  |

|                       |   |
|-----------------------|---|
| Distribution Charges: | \$ <del>7.608</del> <u>7.23</u> per kVA |
|                       | 0.000¢ per kWh                          |

Regular General Service Schedule G2: for any industrial or commercial Customer with its average use consistently below two-hundred (200) kilovolt-amperes of demand and/or generally less than one-hundred thousand (100,000) kilowatt-hours per month.

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GENERAL DELIVERY SERVICE  
SCHEDULE G (continued)

DISTRIBUTION CHARGES - MONTHLY

Customer Charge: \$29.19 per meter

Distribution Charges: ~~\$40.54~~\$11.62 per kW  
0.000¢ per kWh

Regular General Service Schedule G2 kWh meter: Service is available under this Schedule only to Customers at locations which were receiving service under Unitil Energy Systems, Inc.'s NHPUC No. 1 and are presently receiving service under this Schedule. New Customers at existing locations and new locations shall not be eligible for this rate, but the Company will install a demand meter and the location shall be served under Schedule G2. Customers who have installed distributed generation shall not be eligible for this rate but shall be served under Schedule G2.

DISTRIBUTION CHARGES - MONTHLY

Customer Charge: \$18.38 per meter

Distribution Charge: ~~0.88~~\$2.51¢ per kWh

Uncontrolled (Quick Recovery) Water Heating: Uncontrolled (Quick Recovery) Water Heating is available under this Schedule at those locations which were receiving uncontrolled (Quick Recovery) water heating service under Unitil Energy Systems, Inc.'s NHPUC No. 1 and are presently receiving service under this Schedule.

For those locations which qualify under the preceding paragraph, uncontrolled quick recovery water heating service is available under this Schedule if the Customer has installed and in regular operation throughout the entire year an electric water heater of the quick recovery type, equipped with two thermostatically operated heating elements, each with a rating of no more than 4,500 watts, so connected and interlocked that they cannot operate simultaneously and if the water heater supplies the Customer's entire water heating requirements, all electricity supplied thereto under this provision will be metered separately and billed as follows:

DISTRIBUTION CHARGES - MONTHLY

Customer Charge: \$9.73 per meter

Distribution Charge: ~~3.20~~\$3.52¢ per kWh

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GENERAL DELIVERY SERVICE  
SCHEDULE G (continued)

Space Heating: Space Heating is available under this Schedule at those locations which were receiving space heating service under Unitil Energy Systems, Inc.'s NHPUC No. 1 and are presently receiving service under this Schedule. Customers who qualify for service under this Schedule for five (5) kilowatts or more of permanently-installed space heating equipment under this provision may elect to have such service metered separately and billed as follows:

DISTRIBUTION CHARGES - MONTHLY

Customer Charge: \$9.73 per meter

Distribution Charge: ~~3.20~~43.522¢ per kWh

DETERMINATION OF DEMAND

Large General Service Schedule G1

For the purpose of demand billing under the Large General Service Schedule G1, metered demands shall be measured as the highest 15-minute integrated kilovolt-ampere (kVA) demand determined during the current month for which the bill is rendered. The monthly billing demand charge shall be based upon this metered demand except that it shall not be less than 80% of the highest demand in any of the immediately preceding eleven months, and in no event shall such demand be taken or considered as being less than 50 kVA.

Regular General Service Schedule G2

The metered demand used for billing shall be the maximum fifteen-minute kilowatt (kW) demand determined during the current month, but in no case less than one kW or the minimum available demand capacity specified by an agreement between the Customer and the Company. The billing demand shall be taken in 0.1 kW intervals, and those demands falling between the intervals shall be billed on the next lower 0.1 kW.

If the Customer's average use is consistently equal to or in excess of two-hundred (200) kilovolt-ampere (kVA) of demand and or is generally greater than one-hundred thousand (100,000) kilowatt-hours per month, as measured by the Company, the Customer may be placed on rate G1.

The Company reserves the right to install kilovolt-ampere meters, and in such case the monthly demand shall not be less than 90% of the measured kVA.

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GENERAL DELIVERY SERVICE  
SCHEDULE G (continued)

METERING

The Company may at its option meter at the Customer's utilization voltage or on the high tension side of the transformer through which service is furnished.

In the ~~lat~~ter case, or if the Customer's utilization voltage requires no transformation, and if the Company meters service at 4,160 volts or over, a compensating deduction of 2.0% will be made from the metered kilowatt or kilovolt-ampere demand and metered kilowatt-hour usage to determine billing amounts. If the Company meters service at 34,500 volts or over, a compensating deduction of 3.5% will be made from the metered kilowatt or kilovolt-ampere demand and metered kilowatt-hour usage to determine billing amounts. Demands for these purposes will be as determined under the Determination of Demand provision of this Schedule.

CREDIT FOR TRANSFORMER OWNERSHIP

If the Customer furnishes all transformers which may be required so that the Company is not required to furnish any transformers, there will be credited, against the amount established under the Determination of Demand and Metering provisions of this Schedule, 50 cents for each kilowatt of monthly billing demand, or 50 cents for each kilovolt-ampere of monthly billing demand.

MINIMUM CHARGE

The Minimum Charge per month or fraction thereof will be as follows:

Large General Service Schedule G1:

The Minimum Charge per month shall be no less than the Customer Charge for each type of service installed plus a capacity charge based upon a minimum demand and/or demand ratchet as defined under the Determination of Demand provision of this Schedule.

Regular General Service Rates G2:

The Minimum Charge per month shall be no less than the Customer Charge for each type of service installed plus a capacity charge based upon a minimum demand as defined under the Determination of Demand provision of this Schedule.

G2 kWh meter, Uncontrolled (Quick Recovery) Water Heating, and Space Heating:

The Minimum Charge per month shall be the Customer Charge for each type of service installed.

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GENERAL DELIVERY SERVICE  
SCHEDULE G (continued)

ADJUSTMENTS

These Adjustments, included in the Delivery Service Charges, shall be adjusted from time to time.

External Delivery Charge: All energy delivered under this Schedule shall be subject to the External Delivery Charge as provided in Schedule EDC of the Tariff of which this is a part.

Stranded Cost Charge: All energy delivered under this Schedule shall be subject to the Stranded Cost Charge as provided in Schedule SCC of the Tariff of which this is a part.

Storm Recovery Adjustment Factor: All energy delivered under this Schedule shall be subject to the Storm Recovery Adjustment Factor as provided in Schedule SRAF of the Tariff of which this is a part.

System Benefits Charge: All energy delivered under this Schedule shall be subject to the System Benefits Charge as provided in Schedule SBC of the Tariff of which this is a part.

Revenue Decoupling Adjustment Charge: All energy delivered under this Schedule shall be subject to the Revenue Decoupling Adjustment Charge as provided in Schedule RDAC of the Tariff of which this is a part.

Default Service Charge: For Customers receiving Default Service from the Company, all energy delivered under this Schedule shall be subject to the Default Service Charge as provided in Schedule DS of the Tariff of which this is a part.

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GENERAL DELIVERY SERVICE  
SCHEDULE G (continued)

determined be less than a) the capacity installed by the Company on a network system, ~~or b)~~ 80% of the kilovolt-ampere rating of the transformers installed for supplying service to the Customer, or c) 80% of the Customer's total electrical requirements, as determined by the Company.

(d) Minimum Charge

An amount equal to the total of the Customer Charge and the Distribution Demand Charge as provided for Customers taking standard delivery service under this Schedule.

(e) Parallel Operation

The Customer shall at no time operate any other source of electricity supply in parallel with the service furnished by the Company except with the written consent of the Company.

(f) Term of Contract

The initial term of service hereunder shall not be less than five years unless the Customer discontinues Customer's other source of electrical power and takes all Customer's delivery service requirements from the Company.

(g) Auxiliary Energy Supply

Energy supply for Auxiliary Service is available from the Company via Default Service pursuant to Schedule DS as amended from time to time, and may be available from Competitive Suppliers.

(h) Special Provision

If the Customer is supplied from transformers also supplying other Customers, the Company may require the Customer to install a service or main switch or circuit breaker as specified by the Company.

TARIFF PROVISIONS

The Company's complete Tariff where not inconsistent with any specific provisions hereof, is a part of this rate.

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## OUTDOOR LIGHTING SERVICE SCHEDULE OL

### AVAILABILITY

This Schedule is available to governmental bodies and private Customers for unmetered outdoor lighting service supplied from the Company's existing overhead conductors with lighting fixtures mounted on existing poles. Mercury Vapor lighting fixtures will be unavailable at new locations after December 1, 2002. Starting January 1, 2023, the Company will no longer offer sodium vapor and metal halide luminaires. From that date on, as these legacy fixtures need replacement, they will be replaced with light emitting diode ("LED") fixtures, and there will be no special charges to the customer for this replacement. If, however, a customer requests a conversion of a legacy fixture, or multiple fixtures, to LED service in advance of its actual need, requirement for replacement, or Company planned servicing, the Company may require the customer to pay all or a portion of the costs of the conversions as specified under SPECIAL PROVISIONS parts d. and e. below. Conversions are also contingent upon the availability of Company personnel and/or other resources necessary to perform the conversion.

This Schedule is for delivery service only. Customers are required to obtain an energy supply from a Competitive Supplier, self-supply (available to Market Participant End Users as described in NHPUC Order No. 24,172), or may be eligible for Default Service from the Company pursuant to Schedule DS as amended from time to time.

### LIMITATIONS ON AVAILABILITY

The availability of this rate to any Customer is contingent upon the availability to the Company of personnel and/or other resources necessary to perform the conversion of existing fixtures in accordance with the time schedule specified in the Service Agreement.

### CHARACTER OF SERVICE

All lighting shall be photoelectrically controlled. The Company will furnish and maintain the equipment hereinafter described and shall supply service at which the lamps are designed to operate. All lighting fixtures will be group relamped in accordance with the lamp manufacturer's suggested schedule. At relamping time the fixture will be maintained in accordance with the fixture manufacturer's suggested procedures.

### DELIVERY SERVICE CHARGES – MONTHLY

The Delivery Service Charges shall include Distribution Charges and Adjustments, set forth below. ~~The Distribution Charges are subject to annual adjustment as approved in DE 16-384.~~

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Sr. Vice President

000234

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Unitil Energy Systems, Inc.

~~Twelfth~~Fourteenth Revised Page 60  
Issued in lieu of ~~Eleventh~~Thirteenth Revised Page 60

OUTDOOR LIGHTING SERVICE  
SCHEDULE OL (continued)

DISTRIBUTION CHARGES: LUMINAIRE – MONTHLY

Distribution Charge: 0.000¢ per kWh

| <u>Lamp Size</u>         |                           | <u>Description of Luminaire</u> | <u>Luminaire<br/>Price per Month</u> | <u>All-Night Service</u>                | <u>Midnight Service</u>                 |
|--------------------------|---------------------------|---------------------------------|--------------------------------------|---|---|
| <u>Nominal<br/>Watts</u> | <u>Lumens<br/>Approx.</u> |                                 |                                      | <u>Option Luminaire<br/>Monthly kWh</u> | <u>Option Luminaire<br/>Monthly kWh</u> |
| 100                      | 3,500                     | Mercury Vapor Street            | <del>\$13.28</del> <u>13.73</u>      | 43                                      | 20                                      |
| 175                      | 7,000                     | Mercury Vapor Street            | <del>\$15.75</del> <u>15.73</u>      | 71                                      | 33                                      |
| 250                      | 11,000                    | Mercury Vapor Street            | <del>\$17.85</del> <u>17.25</u>      | 100                                     | 46                                      |
| 400                      | 20,000                    | Mercury Vapor Street            | <del>\$21.25</del> <u>17.25</u>      | 157                                     | 73                                      |
| 1,000*                   | 60,000                    | Mercury Vapor Street            | <del>\$42.19</del> <u>24.78</u>      | 372                                     | 173                                     |
| 250                      | 11,000                    | Mercury Vapor Flood             | <del>\$19.02</del> <u>18.25</u>      | 100                                     | 46                                      |
| 400                      | 20,000                    | Mercury Vapor Flood             | <del>\$22.75</del> <u>21.57</u>      | 157                                     | 73                                      |
| 1,000                    | 60,000                    | Mercury Vapor Flood             | <del>\$37.70</del> <u>25.29</u>      | 380                                     | 176                                     |
| 100                      | 3,500                     | Mercury Vapor Power Bracket     | <del>\$13.41</del> <u>13.44</u>      | 48                                      | 22                                      |
| 175                      | 7,000                     | Mercury Vapor Power Bracket     | <del>\$14.87</del> <u>14.65</u>      | 71                                      | 33                                      |
| 50                       | 4,000                     | Sodium Vapor Street             | <del>\$13.52</del> <u>13.73</u>      | 23                                      | 11                                      |
| 100                      | 9,500                     | Sodium Vapor Street             | <del>\$15.22</del> <u>15.73</u>      | 48                                      | 22                                      |
| 150                      | 16,000                    | Sodium Vapor Street             | <del>\$15.28</del> <u>17.25</u>      | 65                                      | 30                                      |
| 250                      | 30,000                    | Sodium Vapor Street             | <del>\$19.14</del> <u>19.53</u>      | 102                                     | 47                                      |

DISTRIBUTION CHARGES: LUMINAIRE – MONTHLY (cont.)

| <u>Lamp Size</u>         |                           | <u>Description of Luminaire</u>       | <u>Luminaire<br/>Price per Month</u> | <u>All Night Service</u>                | <u>Midnight Service</u>                 |
|--------------------------|---------------------------|---------------------------------------|--------------------------------------|---|---|
| <u>Nominal<br/>Watts</u> | <u>Lumens<br/>Approx.</u> |                                       |                                      | <u>Option Luminaire<br/>Monthly kWh</u> | <u>Option Luminaire<br/>Monthly kWh</u> |
| 400                      | 50,000                    | Sodium Vapor Street                   | <del>\$24.13</del> <u>24.78</u>      | 161                                     | 75                                      |
| 1,000*                   | 140,000                   | Sodium Vapor Street                   | <del>\$41.66</del> <u>42.51</u>      | 380                                     | 176                                     |
| 150                      | 16,000                    | Sodium Vapor Flood                    | <del>\$17.61</del> <u>18.25</u>      | 65                                      | 30                                      |
| 250                      | 30,000                    | Sodium Vapor Flood                    | <del>\$20.76</del> <u>21.57</u>      | 102                                     | 47                                      |
| 400                      | 50,000                    | Sodium Vapor Flood                    | <del>\$23.58</del> <u>25.29</u>      | 161                                     | 75                                      |
| 1,000                    | 140,000                   | Sodium Vapor Flood                    | <del>\$42.03</del> <u>42.89</u>      | 380                                     | 176                                     |
| 50                       | 4,000                     | Sodium Vapor Power Bracket            | <del>\$12.51</del> <u>13.44</u>      | 23                                      | 11                                      |
| 100                      | 9,500                     | Sodium Vapor Power Bracket            | <del>\$14.04</del> <u>14.65</u>      | 48                                      | 22                                      |
| 175                      | 8,800                     | Metal Halide Street                   | <del>\$19.91</del> <u>17.25</u>      | 74                                      | 34                                      |
| <del>250</del>           | <del>13,500</del>         | <del>Metal Halide Street</del>        | <del>\$21.65</del>                   | <del>102</del>                          | <del>47</del>                           |
| <del>400</del>           | <del>23,500</del>         | <del>Metal Halide Street</del>        | <del>\$22.45</del>                   | <del>158</del>                          | <del>73</del>                           |
| <del>175</del>           | <del>8,800</del>          | <del>Metal Halide Flood</del>         | <del>\$23.00</del>                   | <del>74</del>                           | <del>34</del>                           |
| <del>250</del>           | <del>13,500</del>         | <del>Metal Halide Flood</del>         | <del>\$24.83</del>                   | <del>102</del>                          | <del>47</del>                           |
| <del>400</del>           | <del>23,500</del>         | <del>Metal Halide Flood</del>         | <del>\$24.88</del>                   | <del>158</del>                          | <del>73</del>                           |
| 1,000                    | 86,000                    | Metal Halide Flood                    | <del>\$32.22</del> <u>25.29</u>      | 374                                     | 174                                     |
| <del>175</del>           | <del>8,800</del>          | <del>Metal Halide Power Bracket</del> | <del>\$18.63</del>                   | <del>74</del>                           | <del>34</del>                           |
| <del>250</del>           | <del>13,500</del>         | <del>Metal Halide Power Bracket</del> | <del>\$19.81</del>                   | <del>102</del>                          | <del>47</del>                           |
| <del>400</del>           | <del>23,500</del>         | <del>Metal Halide Power Bracket</del> | <del>\$21.17</del>                   | <del>158</del>                          | <del>73</del>                           |
| <del>35</del>            | <del>3,000</del>          | <del>LED Area Light Fixture</del>     | <del>\$13.44</del>                   | <del>12</del>                           | <del>6</del>                            |
| <del>47</del>            | <del>4,000</del>          | <del>LED Area Light Fixture</del>     | <del>\$14.65</del>                   | <del>16</del>                           | <del>7</del>                            |
| <del>30</del>            | <del>3,300</del>          | <del>LED Street Fixture</del>         | <del>\$13.73</del>                   | <del>10</del>                           | <del>5</del>                            |
| <del>50</del>            | <del>5,000</del>          | <del>LED Street Fixture</del>         | <del>\$15.73</del>                   | <del>17</del>                           | <del>8</del>                            |
| <del>100</del>           | <del>11,000</del>         | <del>LED Street Fixture</del>         | <del>\$17.25</del>                   | <del>35</del>                           | <del>16</del>                           |
| <del>120</del>           | <del>18,000</del>         | <del>LED Street Fixture</del>         | <del>\$19.53</del>                   | <del>42</del>                           | <del>19</del>                           |
| <del>140</del>           | <del>18,000</del>         | <del>LED Street Fixture</del>         | <del>\$24.78</del>                   | <del>48</del>                           | <del>22</del>                           |
| <del>260</del>           | <del>31,000</del>         | <del>LED Street Fixture</del>         | <del>\$42.51</del>                   | <del>90</del>                           | <del>42</del>                           |

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Sr. Vice President

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Unitil Energy Systems, Inc.

~~Fifth~~Seventh Revised Page 61  
~~Superseding Fourth~~Issued in lieu of Sixth Revised Page 61

OUTDOOR LIGHTING SERVICE  
SCHEDULE OL (continued)

|            |               |                                |                |            |           |
|------------|---------------|--------------------------------|----------------|------------|-----------|
| <u>70</u>  | <u>10,000</u> | <u>LED Flood Light Fixture</u> | <u>\$18.25</u> | <u>24</u>  | <u>11</u> |
| <u>90</u>  | <u>10,000</u> | <u>LED Flood Light Fixture</u> | <u>\$21.57</u> | <u>31</u>  | <u>14</u> |
| <u>110</u> | <u>15,000</u> | <u>LED Flood Light Fixture</u> | <u>\$25.29</u> | <u>38</u>  | <u>18</u> |
| <u>370</u> | <u>46,000</u> | <u>LED Flood Light Fixture</u> | <u>\$42.89</u> | <u>128</u> | <u>59</u> |

\* 1,000 Watt Mercury Vapor Street and 1,000 Watt Sodium Vapor Street are no longer available. Flood lights are available with brackets and ballasts as specified by the Company.

The prices and monthly kWh specified in this table for LED fixtures will apply to luminaires +/- 5 watts above or below the stated wattage in accordance with ANSI C136-15-2020 to accommodate the evolution of LED lighting fixtures.

MONTHLY KWH PER LUMINAIRE

For billing purposes on Energy based charges and adjustments, the monthly kWh figures shown in the table above under Distribution Charges - Monthly: Luminaire shall be used for each luminaire and service option type.

OTHER FIXTURES AND EQUIPMENT

Lighting fixtures other than that specified herein will be provided only at prices and for a contract term to be mutually agreed upon between the Company and the Customer.

MINIMUM CHARGE

The minimum charge per month, or fraction thereof, per lamp shall be the Distribution Charge: Luminaire.

ADJUSTMENTS

These Adjustments, included in the Delivery Service Charges, shall be adjusted from time to time.

External Delivery Charge: All energy delivered under this Schedule shall be subject to the External Delivery Charge as provided in Schedule EDC of the Tariff of which this is a part.

Stranded Cost Charge: All energy delivered under this Schedule shall be subject to the Stranded Cost Charge as provided in Schedule SCC of the Tariff of which this is a part.

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OUTDOOR LIGHTING SERVICE  
SCHEDULE OL (continued)

Storm Recovery Adjustment Factor: All energy delivered under this Schedule shall be subject to the Storm Recovery Adjustment Factor as provided in Schedule SRAF of the Tariff of which this is a part.

System Benefits Charge: All energy delivered under this Schedule shall be subject to the System Benefits Charge as provided in Schedule SBC of the Tariff of which this is a part.

Default Service Charge: For Customers receiving Default Service from the Company, all energy delivered under this Schedule shall be subject to the Default Service Charge as provided in Schedule DS of the Tariff of which this is a part.

TERMS OF PAYMENT

The charges for service hereunder are net, billed monthly and due within 25 days following the date postmarked on the bill, as specified in the Terms and Conditions for Distribution Service, which is a part of this Tariff.

TERM OF CONTRACT

Except as provided in the Special Provisions section, service under this Schedule shall be for an initial period of one year with automatic one year extensions thereafter until cancelled by either the Customer or the Company giving to the other notice in writing at least 30 days in advance.

Authorized by NHPUC ~~Secretarial Letter~~Order No. in DE ~~18-181~~21-030 dated ~~December 31,~~  
2018.

Issued: ~~November 27, 2018~~February 11, 2022  
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Unitil Energy Systems, Inc.

~~Fourth~~<sup>Sixth</sup> Revised Page 62  
Issued in lieu of ~~Third~~<sup>Fifth</sup> Revised Page 62

OUTDOOR LIGHTING SERVICE  
SCHEDULE OL (continued)

SPECIAL PROVISIONS

(a) Hours of Operation

Approximate hours of operation under the all-night service option will be from one-quarter hour after sunset to one-quarter hour before sunrise. Annual burn hours of 4150 are estimated for billing kWh purposes for the all-night service option. Approximate hours of operation under the midnight service option will be from one-quarter hour after sunset to midnight. Annual burn hours of 1,930 are estimated for billing kWh purposes for the midnight service option.

(b) Lamp Replacement

The Company shall replace defective lamps as promptly as possible during regular working hours, after having been advised as to the need of such replacement by the Customer.

(c) Change of Location

The Company will, at the expense to the Customer, change the location of such fixtures as the Customer may order.

(d) Change/Removal of Fixture

The Company will change the type of lighting fixture at the Customer's request, but may require the Customer to reimburse the Company for all or part of the depreciated cost of the retired equipment including installation and cost of removal, less any salvage value thereon.

(e) Conversion to ~~LEDHPS or Metal Halide~~

If a Customer requests multiple conversions of fixtures from Mercury Vapor to ~~LED~~<sup>High Pressure Sodium, Mercury Vapor to Metal Halide</sup>, or from High Pressure Sodium to ~~LED~~<sup>Metal Halide</sup>, the Company may, in addition to the provisions of section (d) above, require the Customer to pay all or a portion of the costs of the conversions, including labor, material, traffic control, and overheads. ~~Conversions to High Pressure Sodium or Metal Halide are no longer offered.~~

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000238

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~~Second~~Third Revised Page 63-D  
Superseding ~~First~~Second Revised Page 63-D

LIGHT EMITTING DIODE OUTDOOR LIGHTING SERVICE  
SCHEDULE LED (continued)

compatible with existing line voltage, brackets and photoelectric controls, and must require no special tools or training to install and maintain.

Customers who are replacing existing fixtures with these LED technologies are responsible for the cost of removal and installation. Customers may choose to have this work completed by the Company or may opt to hire and pay a private line contractor to perform the work. Any private contractor shall have all the requisite training, certifications and insurance to safely perform the required installations, and shall be licensed by the State and accepted by the Company. Prior to commencement of work, the municipality must provide written certification of the qualifications to the Company. Contractors shall coordinate the installation work with the Company and submit a work plan subject to approval by the Company. The Customer shall bear all expenses related to the use of such labor, including any expenses arising from damage to the Company's electrical system caused by the contractor's actions.

SERVICE AGREEMENT

The Customer shall sign a Service Agreement governing the contribution for the remaining unexpired life of the existing street lighting fixtures and brackets, the contribution for the installed cost of the new fixtures and brackets, and the cost of removal and conversion of existing fixtures.

CHARACTER OF SERVICE

All lighting shall be photoelectrically controlled. The Customer will furnish the equipment and the Company shall maintain the equipment hereinafter described and shall supply service at which the lamps are designed to operate.

DELIVERY SERVICE CHARGES – MONTHLY

The Delivery Service Charges shall include Distribution Charges and Adjustments, set forth below. ~~The Distribution Charges are subject to annual adjustment as approved in DE 16-384.~~

DISTRIBUTION CHARGES: LED LUMINAIRES – MONTHLY

Distribution Charge: 0.000¢ per kWh

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LIGHT EMITTING DIODE OUTDOOR LIGHTING SERVICE  
SCHEDULE LED (continued)

| Lamp Size         |                                     |  |                                     | All-Night Service             | Midnight Service            |
|-------------------|-------------------------------------|--|-------------------------------------|-------------------------------|-----------------------------|
| Nominal           | Lumens                              |  | Luminaire                           | Option Luminaire              | Option Luminaire            |
| Watts             | Approx.                             | Description of Luminaire                 | Price per Month                     | Monthly kWh                   | Monthly kWh                 |
| <del>4235</del>   | <del>3,600</del> <del>3,000</del>   | LED Area Light Fixture                   | <del>\$13.46</del> <del>7.00</del>  | <del>45</del> <del>12</del>   | <del>76</del>               |
| <del>5747</del>   | <del>5,200</del> <del>4,000</del>   | LED Area Light Fixture                   | <del>\$13.21</del> <del>8.21</del>  | <del>20</del> <del>16</del>   | <del>97</del>               |
| <del>2530</del>   | <del>3,000</del> <del>3,300</del>   | LED <del>Cobra Head</del> Street Fixture | <del>\$13.11</del> <del>9.71</del>  | <del>9</del> <del>10</del>    | <del>45</del>               |
| <del>8850</del>   | <del>8,300</del> <del>5,000</del>   | LED <del>Cobra Head</del> Street Fixture | <del>\$13.30</del> <del>11.92</del> | <del>30</del> <del>17</del>   | <del>148</del>              |
| <del>108100</del> | <del>11,500</del> <del>11,000</del> | LED <del>Cobra Head</del> Street Fixture | <del>\$13.36</del> <del>12.48</del> | <del>37</del> <del>35</del>   | <del>171</del> <del>6</del> |
| <del>120</del>    | <del>18,000</del>                   | LED Street Fixture                       | <del>\$14.76</del>                  | <del>42</del>                 | <del>19</del>               |
| <del>193140</del> | <del>21,000</del> <del>18,000</del> | LED <del>Cobra Head</del> Street Fixture | <del>\$13.62</del> <del>17.83</del> | <del>67</del> <del>48</del>   | <del>31</del> <del>22</del> |
| <del>260</del>    | <del>31,000</del>                   | LED Street Fixture                       | <del>\$33.56</del>                  | <del>90</del>                 | <del>42</del>               |
| <del>12370</del>  | <del>12,180</del> <del>10,000</del> | LED Flood Light Fixture                  | <del>\$13.41</del> <del>11.24</del> | <del>43</del> <del>24</del>   | <del>20</del> <del>11</del> |
| <del>90</del>     | <del>10,000</del>                   | LED Flood Light Fixture                  | <del>\$14.56</del>                  | <del>31</del>                 | <del>14</del>               |
| <del>194110</del> | <del>25,700</del> <del>15,000</del> | LED Flood Light Fixture                  | <del>\$13.62</del> <del>17.36</del> | <del>67</del> <del>38</del>   | <del>31</del> <del>18</del> |
| <del>297370</del> | <del>38,100</del> <del>46,000</del> | LED Flood Light Fixture                  | <del>\$13.93</del> <del>27.00</del> | <del>103</del> <del>128</del> | <del>48</del> <del>59</del> |

The prices and monthly kWh specified in this table for LED fixtures will apply to luminaires +/- 5 watts above or below the stated wattage in accordance with ANSI C136-15-2020 to accommodate the evolution of LED lighting fixtures.

MONTHLY KWH PER LUMINAIRE

For billing purposes on Energy based charges and adjustments, the monthly kWh figures shown in the table above under Distribution Charges - Monthly: Luminaire shall be used for each luminaire and service option type.

OTHER LED FIXTURES AND LED EQUIPMENT

Lighting fixtures other than that specified herein will be provided only at prices and for a contract term to be mutually agreed upon between the Company and the Customer.

MINIMUM CHARGE

The minimum charge per month, or fraction thereof, per lamp shall be the Distribution Charge: Luminaire.

ADJUSTMENTS

These Adjustments, included in the Delivery Service Charges, shall be adjusted from time to time.

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LIGHT EMITTING DIODE OUTDOOR LIGHTING SERVICE  
SCHEDULE LED (continued)

External Delivery Charge: All energy delivered under this Schedule shall be subject to the External Delivery Charge as provided in Schedule EDC of the Tariff of which this is a part.

Stranded Cost Charge: All energy delivered under this Schedule shall be subject to the Stranded Cost Charge as provided in Schedule SCC of the Tariff of which this is a part.

Storm Recovery Adjustment Factor: All energy delivered under this Schedule shall be subject to the Storm Recovery Adjustment Factor as provided in Schedule SRAF of the Tariff of which this is a part.

System Benefits Charge: All energy delivered under this Schedule shall be subject to the System Benefits Charge as provided in Schedule SBC of the Tariff of which this is a part.

Default Service Charge: For Customers receiving Default Service from the Company, all energy delivered under this Schedule shall be subject to the Default Service Charge as provided in Schedule DS of the Tariff of which this is a part.

TERMS OF PAYMENT

The charges for service hereunder are net, billed monthly and due within 25 days following the date postmarked on the bill, as specified in the Terms and Conditions for Distribution Service, which is a part of this Tariff.

TERM OF CONTRACT

Except as provided in the Special Provisions section, service under this Schedule shall be for an initial period of one year with automatic one year extensions thereafter until cancelled by either the Customer or the Company giving to the other notice in writing at least 30 days in advance.

MAINTENANCE

The Company shall exercise reasonable diligence to insure that all lamps are burning and shall make replacements promptly when notified of outages. However, the Company shall not be required to perform any replacements or maintenance except during regular working hours. The Company will be responsible for correcting UES system voltage problems at no charge to the Customer. When the Company responds to a report of a non-working fixture not related to voltage, the Customer will be assessed a per-fixture per-visit charge to replace photoelectric

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~~Sixteenth-Seventeenth~~ Revised Page 66  
~~Issued in Lieu of Fifteenth~~  
~~Superseding Sixteenth~~  
Revised Page 66

## EXTERNAL DELIVERY CHARGE SCHEDULE EDC

The External Delivery Charge ("EDC"), as specified on Calculation of the External Delivery Charge, shall be billed by the Company to all customers taking Delivery Service from the Company. The purpose of the EDC is to recover, on a fully reconciling basis, the costs billed to the Company by Other Transmission Providers as well as third party costs billed to the Company for energy and transmission related services and other costs approved by the Commission as specified herein. For purposes of this Schedule, "Other Transmission Provider" shall be defined as any transmission provider and other regional transmission and/or operating entities, such as NEPOOL, a regional transmission group, an ISO, and their successors, or other such body with the oversight of regional transmission, in the event that any of these entities are authorized to bill the Company directly for their services.

The EDC shall include the following charges, except that third party costs associated with Default Service shall be included in the Default Service Charge: 1) charges billed to the Company by Other Transmission Providers as well as any charges relating to the stability of the transmission system which the Company is authorized to recover by order of the regulatory agency having jurisdiction over such charges, 2) transmission-based assessments or fees billed by or through regulatory agencies, 3) costs billed by third parties for load estimation and reconciliation and data and information services necessary for allocation and reporting of supplier loads, and for reporting to, and receiving data from, ISO New England, 4) legal and consulting outside service charges related to the Company's transmission and energy obligations and responsibilities, including legal and regulatory activities associated with the independent system operator ("ISO"), New England Power Pool ("NEPOOL"), regional transmission organization ("RTO") and Federal Energy Regulatory Commission ("FERC"), and Commission approved special assessments charged to the Company due to the expenses of experts employed by the Department of Energy and the Office of Consumer Advocate pursuant to the provisions of RSA 363:28,III. 5) the costs of Administrative Service Charges billed to the Company by Unitil Power Corp. under the FERC-approved Amended Unitil System Agreement, 6) Effective July 1, 2014, in accordance with RSA 363-A:6, amounts above or below the total Department Of EnergyNHPUC Assessment, less amounts charged to base distribution and Default Service, and 7) cash working capital associated with Other Flow-Through Operating Expenses, and 8) prudently incurred costs, as approved by the Commission, associated with the alternative net metering tariff approved in Docket DE 16-576, including: net metering credits; meters installed and related data management; independent monitoring services, bi-directional and production meters installed and related data management systems and processes; pilot programs; studies; and data collection, maintenance and dissemination.

-In addition, the EDC shall include the calendar year over- or under-collection from the Company's Vegetation Management Program, Storm Resiliency Program and Reliability Enhancement Program, including third party reimbursements. The over- or under- collection shall be credited or charged to the EDC on May 1 of the following year, or, with approval of the Commission, the Company may credit unspent amounts to future Vegetation Management Program expenditures. Per DE 21-069, the EDC shall include the reconciliation of the prior year's local property tax recovery included in distribution rates and the actual property tax expense for the calendar year. The over- or under-recovery associated with the reconciliation shall be charged or credited to the EDC on January 1 of the following calendar year. The EDC shall also include a charge for the recovery of displaced distribution revenue associated with net metering ~~from for~~ 2013 and subsequent years until such time as the Revenue Decoupling Adjustment Clause takes effect. ~~Lastly, the EDC shall include the prudently incurred costs, as approved by the Commission, associated with the alternative net metering tariff approved in Docket DE 16-576, including: net metering credits; meters installed and related data management; independent monitoring services, bi directional and production meters installed and related data management systems and processes; pilot programs; studies; and data collection, maintenance and dissemination. For purposes of this Schedule, "Other Transmission Provider" shall be defined as any transmission provider and other regional transmission and/or operating entities, such as NEPOOL, a~~

Authorized by NHPUC Order No. ~~26,500~~ in Case No. DE 21-~~030421~~, dated ~~July 29, 2021~~

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Sr. Vice President

000242

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

First Revised Page 66A  
Issued in Lieu of Original Page 66A

EXTERNAL DELIVERY CHARGE  
SCHEDULE EDC

~~regional transmission group (“RTG”), an ISO, and their successors, or other such body with the oversight of regional transmission, in the event that any of these entities are authorized to bill the Company directly for their services.~~

As approved in DE 21-030, the EDC shall include the over- or under-collection of the Arrearage Management Program costs, including both program costs and personnel costs, compared to the level included in distribution rates, and for the three year period beginning August 1, 2022, the EDC shall include the return of Excess Accumulated Deferred Income Tax from 2018-2020 totaling \$2,644,590. Lastly, the EDC shall recover (1) deferred Matter Communications (formerly Calypso) storm charges per DE 21-030, (2) Electric Vehicle (“EV”) rebate costs, (3) EV and Time of Use marketing, communications, and education plan costs, (4) wheeling revenue received by the Company, (5) rate case expenses allowed by the Commission in DE 21-030, (6) the recoupment of revenues representing the difference between distribution revenue at temporary rates and permanent rates over the 10-month period June, 1, 2021 through March 31, 2022, and (7) COVID-19 related costs relating to waived late payment fees from calendar year 2020.

The EDC shall be established annually based on a forecast of includable costs, and shall also include a full reconciliation with interest for any over- or under-recoveries occurring in prior year(s). Interest shall be calculated at the prime rate, with said prime rate to be fixed on a quarterly basis and to be established as reported in THE WALL STREET JOURNAL on the first business day of the month preceding the calendar quarter. If more than one interest rate is reported, the average of the reported rates shall be used. The Company may file to change the EDC at any time should significant over- or under-recoveries occur or be expected to occur. In addition, the Company’s annual filing shall breakdown the EDC into two components (transmission and non-transmission) for purposes of billing under the alternative net metering tariff that became effective September 1, 2017.

Any adjustment to the EDC shall be in accordance with a notice filed with the Commission setting forth the amount of the proposed charge and the amount of the increase or decrease. The notice shall further specify the effective date of such charge, which shall not be earlier than forty-five days after the filing of the notice, or such other date as the Commission may authorize. The annual adjustment to the EDC shall be derived in the same manner as that provided by Calculation of the External Delivery Charge.

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Sr. Vice President

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Unitil Energy Systems, Inc.

First Revised Page 69-B  
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REVENUE DECOUPLING ADJUSTMENT CLAUSE  
SCHEDULE RDAC

1.0 PURPOSE

The purpose of the Revenue Decoupling Adjustment Clause (“RDAC”) is to establish procedures that allow the Company to adjust, on an annual basis, rates for distribution service that reconcile Actual Base Revenues per Customer with Authorized Base Revenues per Customer.

2.0 EFFECTIVE DATE

The Revenue Decoupling Adjustment Factors (“RDAF”) shall be effective on the first day of the Adjustment Period, as defined in Section 4.0.

3.0 APPLICABILITY

The RDAF shall apply to the Company’s Domestic Delivery Service (Schedule D) and General Delivery Service (Schedule G), as determined in accordance with the provisions of this Tariff.

4.0 DEFINITIONS

The following definitions shall apply throughout the Tariff:

1. Actual Base Revenues is the revenue collected for a Customer Class through the Company’s customer charge and distribution charges plus the change in unbilled revenues. This excludes revenues collected through the RDAF.
2. Actual Number of Customers is the number of customers for the applicable customer class. Actual Number of Customers shall be based on the monthly equivalent bills for a customer class. As provided for in DE 21-030, with respect to the RiverWoods’ metering conversion, the Company will add back the number of residential customers lost and remove the number of G2 customers added as part of this decoupling calculation as the conversions occur.
3. Actual Base Revenues per Customer is Actual Base Revenues divided by the Actual Number of Customers for a Customer Class.

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REVENUE DECOUPLING ADJUSTMENT CLAUSE  
SCHEDULE RDAC (continued)

4. Adjustment Period is the 12-month period for which the RDAF will be applied for each applicable customer class. The first Adjustment Period shall be the twelve-month period from August 1, 2023 to July 31, 2024. Each subsequent Adjustment Period shall be the twelve months August 1 through July 31.
5. Authorized Base Revenues is the base revenues for a Customer Class as authorized by the Commission in the Company's most recent base rate case or other proceedings that result in an adjustment to base rates, or as adjusted by Commission order. This includes revenues authorized to be recovered through the Company's customer charge and distribution charges. This also includes any step revenue increases authorized by the Commission, but excludes revenues authorized to be recovered from the RDAF.
6. Authorized Base Revenues per Customer is the Authorized Base Revenues divided by the Authorized Number of Customers for a customer class.
7. Authorized Number of Customers is the number of customers in the test year for the applicable Customer Class as used in the rate design in the Company's most recent base rate case or as adjusted by Commission order.
8. Customer Class is the group of customers taking service under the same Rate Schedule and defined as follows: Domestic Delivery Service (Schedule D), Regular General Service (Schedule G2), Regular General Service (Schedule G2 kWh meter), Regular General Service (Schedule G2 Quick Recovery Water Heating and Space Heating), and Large General Service (Schedule G1).
9. Customer Group is the group of customers for purposes of calculating the Revenue Decoupling Adjustment amounts, defined as 1) Schedule D, Domestic, 2) Schedule G, Regular General Service G2, G2 kWh Meter, Uncontrolled Quick Recovery Water Heating, and Space Heating, 3) Schedule G, Large General Service G1.
10. Measurement Period is the 12-month period in which the Company will measure variances between actual base revenues per customer and authorized base revenues per customer for each customer class. The first Measurement Period shall be the twelve-month period from April 1, 2022 to March 31, 2023. Each subsequent Measurement Period shall be the twelve months April 1 through March 31.

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Unitil Energy Systems, Inc.

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REVENUE DECOUPLING ADJUSTMENT CLAUSE  
SCHEDULE RDAC (continued)

11. Revenue Decoupling Adjustment ("RDA") is the cumulative monthly revenue variances, carrying costs and reconciliation amount for the Measurement Period. The RDA forms the basis for RDAF.

5.0 CALCULATION OF REVENUE DECOUPLING ADJUSTMENT FACTOR

i. Description of RDAF Calculation

For each month within the Measurement Period, the Company shall calculate the variance between Actual Revenue per Customer and Authorized Revenue per Customer, for each Customer Class as defined in Section 4.0. The revenue per customer variance will be multiplied by the Actual Number of Customers per class, to determine the monthly Customer Class revenue variance. The revenue variance will be recorded in a deferral account with carrying costs accrued monthly at Prime rate with said Prime rate to be fixed on a quarterly basis and to be established as reported in THE WALL STREET JOURNAL on the first business day of the month preceding the calendar quarter. If more than one interest rate is reported, the average of the reported rates shall be used. On or before June 1 following the end of each Measurement Period, the Company will file for implementation of the RDAF, starting the first day of the Adjustment Period. The sum of the monthly RDA at the end of Measurement Period will form the basis for the RDAF calculation. The RDA, including reconciliation amount and carrying costs, shall be reconciled for the three Customer Groups. The RDAF is calculated as a dollar per kWh charge or credit based on the total for each Customer Group divided by the projected kWh sales for each Customer Group over the Adjustment Period. The RDAF shall be applied to customer bills during the Adjustment Period.

ii. RDAF Calculation

1. Monthly Revenue Variance (MRV)

$$MRV_i^{CC} = (ARPC_i^{CC} - AURPC_i^{CC}) \times ACUST_i^{CC}$$

Where:

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Sr. Vice President

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REVENUE DECOUPLING ADJUSTMENT CLAUSE  
SCHEDULE RDAC (continued)

$ACUST_i^{CC}$ : Actual number of customers for month  $i$  for applicable Customer Class.

$ARPC_i^{CC}$ : Actual Base Revenue Per Customer for month  $i$  for applicable Customer Class, derived as:

$$ARPC_i^{CC} = \frac{\text{Actual Month } i \text{ Revenue for Customer Class}}{\text{Actual Month } i \text{ Bills for Customer Class}}$$

$AURPC_i^{CC}$ : Authorized Base Revenue Per Customer for month  $i$  for applicable Customer Class, derived as:

$$AURPC_i^{CC} = \frac{\text{Authorized Month } i \text{ Revenue for Customer Class}}{\text{Authorized Month } i \text{ Bills for Customer Class}}$$

$CC$ : The Customer Classes as defined in Section 4.0.

$i$ : The twelve Months of the Measurement Period (April through March).

2. Revenue Decoupling Adjustment (RDA)

$$RDA^{CG} = \sum_{i=1}^{12} MRV_i^{CG} + \text{CarryingCosts}_i^{CG} + REC_p^{CG}$$

Where:

$CG$ : The Customer Groups as defined in Section 4.0.

$\text{CarryingCosts}_i^{CG}$ : Carrying Costs on the deferral account balance calculated at Prime rate for month  $i$  for applicable Customer Group.

$REC_p^{CG}$ : RDAC Reconciliation Balance from prior period  $p$  as defined in Section 7.0.

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Sr. Vice President



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Unitil Energy Systems, Inc.

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Issued in Lieu of Original Page 69-F

REVENUE DECOUPLING ADJUSTMENT CLAUSE  
SCHEDULE RDAC (continued)

3. RDA subject to Adjustment Cap

$$IF: |RDA^{CG}| > RDC^{CG}$$

$$THEN: RDA^{CG} = RDC^{CG}$$

$$AND: REC_C^{CG} = RDA^{CG} - RDC^{CG}$$

Where:

$|RDA^{CG}|$ : Absolute Value of RDA for each customer group.

$RDC^{CG}$ : The Revenue Decoupling Cap that equals three (3.0) percent of distribution revenues for each Customer Group over the relevant Measurement Period(s).

$REC_C^{CG}$ : RDAC Reconciliation Balance for current period as defined in Section 7.0.

4. RDAF Calculation

$$RDAF^{CG} = -1 \times \frac{RDA^{CG}}{FS^{CG}}$$

Where:

$FS^{CG}$ : The forecasted kWh Sales for the Adjustment Period for the applicable customer group.

6.0 Application of the RDAF to Customer Bills

The RDAF (\$ per kWh) shall be rounded to the nearest one one-thousandths of a cent per kWh. The RDAF will be applied to the monthly billed sales for each customer during the applicable Adjustment Period.

7.0 RDAC Reconciliation

The deferred balance shall contain the accumulated difference between the authorized RDA for the Adjustment Period determined in accordance with Section 4.0, and actual revenues received by the Company through application of the RDAF to customer bills in

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Sr. Vice President



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REVENUE DECOUPLING ADJUSTMENT CLAUSE  
SCHEDULE RDAC (continued)

the Adjustment Period. Carrying costs shall be calculated on the average monthly balance of the deferred balance using the Prime rate.

8.0 Revenue Decoupling Adjustment Cap

The RDA for the Adjustment Period, determined in accordance with Section 5.0, may not exceed three (3.0%) percent of actual distribution revenues for each Customer Group over the relevant Measurement Period(s). The Revenue Decoupling Adjustment Cap is applicable to both over- and under-recoveries. To the extent that the application of the RDA cap results in a RDA that is less than that calculated in accordance with Section 5.0, the difference shall be deferred and included in the RDAC Reconciliation for recovery in the subsequent Adjustment Period. Carrying costs shall be calculated on the average monthly balance using the Prime rate.

9.0 Information to be Filed with the Commission

Information pertaining to the RDAC will be filed annually on or before June 1 with the Commission consistent with the filing requirements of all costs and revenue information included in the Tariff. Such information shall include:

1. Calculation of monthly revenue variances for each Customer Class.
2. Determination of Revenue Decoupling Adjustment for the upcoming Adjustment Period.
3. Calculation of the Revenue Decoupling Adjustment Factors for each Customer Group, to be utilized in the upcoming Adjustment Period. If distribution rates change during the Measurement Period, the monthly revenue per customer for the remaining months of the Measurement Period will be revised and filed with the Commission.

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Sr. Vice President

NHPUC No. 3 - ELECTRICITY DELIVERY

**Unitil Energy Systems, Inc.**

SUPPLEMENT NO. 2

TARIFF FOR

ELECTRIC DELIVERY SERVICE

IN THE STATE OF NEW HAMPSHIRE

*Authorized by NHPUC Order No. ~~26,484~~\_\_\_\_\_ in Case No. DE 21-030, dated ~~May 27,~~  
~~2021~~\_\_\_\_\_*

Issued: ~~June 2, 2021~~February 11, 2022  
Effective: ~~June 1, 2021~~April 1, 2022

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Sr. Vice President  
000250

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

Supplement No. 2

~~Seventh~~Eighth Revised Page 1  
~~Issued in lieu of Sixth~~Superseding Seventh  
Revised Page 1

SUPPLEMENT NO. 2  
TEMPORARY RATES

~~A temporary rate distribution charge of \$0.00384 per kilowatt hour shall be billed by the Company to all customers taking Delivery Service from the Company. This Schedule has been deleted.~~

Authorized by NHPUC Order No. ~~26,484~~\_\_\_\_\_ in Case No. DE 21-030, dated ~~May 27,~~  
~~2021~~\_\_\_\_\_

Issued: ~~June 2, 2021~~February 11, 2022  
Effective: ~~June 1, 2021~~April 1, 2022

Issued by: Robert B. Hevert  
Sr. Vice President  
000251

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Unitil Energy Systems, Inc.

Arrearage Management Program (“AMP”) – Annual Reporting Metrics

1. Number of customer accounts verified financial hardship.
  - The total number of customers who are verified financial hardship as of the end of a month.
2. Number of customers and total number of EAP customers enrolled in the program.
  - The total number of customers enrolled in the AMP as of the end of a month and the total number of customers enrolled in the AMP at month end that are EAP customers
3. Number of customers who successfully completed the program.
  - The number of customers who have completed the program during the month.
4. Number of customers dropped from the program.
  - The number of customers removed from the program for missed payments and all other reasons during the month.
5. Number of customers who re-enroll in the program after being dropped.
6. Number of customers who newly enroll in the program after successful completion.
7. Total dollar amount of arrearages forgiven.
  - The total amount of dollars forgiven by month.
8. Average dollar amount per participating customer of arrearages forgiven.
  - The average dollar amount of arrears forgiven for customers who received forgiveness during a month.
9. Comparison of disconnections for EAP customers before and after program start.

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- The number of 2021 EAP residential customers disconnected and eligible for disconnection by month, and the number of EAP residential customers disconnected and eligible for disconnection after the program starts.
10. Comparison of lead-lag before and after program start.
    - The comparison of the number of days revenue outstanding for EAP customers compared to residential customers, excluding EAP. The calculation for lead-lag before the program start shall be based on 2021.
  11. Comparison of bills behind for EAP customers before and after program start.
    - The average amount of delinquency in dollars and days aged in 2021 compared to months after the program starts.
  12. Quantification of impact of program on disconnections and customer service before and after program start.
    - The number of disconnections per month, and customer satisfaction metrics.
  13. Quantification of impact of program on reconnections.
    - The number of credit reconnects.
  14. Quantification of impact of program on uncollectible.
    - The 12-month rolling Net Write-Off as a Percent of Revenue lagged 6 months. This indicates the percentage of revenue that is written off less any recoveries.
  15. The dollar amounts of bills for current service by month.
    - The total budget amount billed to the AMP customers during a month.
  16. The dollar amounts of actual receipts from customers by month.

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- The total amount of payments made by the AMP customers during a month.
17. The number of accounts receiving a bill by month.
- The number of accounts on the AMP sent a bill during a month.
18. The number of accounts making a payment by month.
- The number of accounts on the AMP that made any amount of payment during a month.
19. The number of accounts that are either one or two payments behind on the AMP.
20. The dollars of AMP budget arrears of customers that are either one or two payments behind on the program.
21. The average arrears of AMP accounts with arrears (other than their pre-AMP arrears) by month.
- The average AMP budget arrears for customers that are one or two payments behind on the program, which is calculated by dividing the dollars of AMP budget arrears of customers that are either one or two payments behind on the program by the number of accounts that are either one or two payments behind on the AMP.
22. The total of the pre-AMP arrears (arrears to be forgiven).
23. The number of accounts with a \$0 balance by month.
- The number of accounts that are current on the AMP, where the owed balance is less than or equal to the current bill.

**UNITIL ENERGY SYSTEMS, INC.**  
**DEPRECIATION**  
**ACCRUAL RATES AND GENERAL PLANT RESERVE AMORTIZATION**

**DE 21-030**  
**Settlement Attachment 14**  
**Page 1 of 2**

| (1)         |   | (2)   |
|-------------|---|---|
| LINE<br>NO. | DESCRIPTION   | SETTLED<br>DEPRECIATION<br>RATES <sup>(1)</sup> |
| 1           | Intangible Plant  |   |
| 2           | 301-Organization  | N/A   |
| 3           | 303-Misc Intangible Plant   | N/A   |
| 4           | Total Intangible Plant  | N/A   |
| 5           | Other Production Plant:   |   |
| 6           | 343-Movers  | 10.00%  |
| 7           | Total Other Production Plant  | 10.00%  |
| 8           | Distribution Plant  |   |
| 9           | 360-Land & Land Rights  | N/A   |
| 10          | 361-Structures & Improvements   | 2.36%   |
| 11          | 362-Station Equipment   | 2.86%   |
| 12          | 364-Poles, Towers & Fixtures  | 3.60%   |
| 13          | 365-Overhead Conductors & Devices                                       | 3.66%   |
| 14          | 366-Underground Conduit   | 2.09%   |
| 15          | 367-Underground Conductors & Devices                                    | 2.73%   |
| 16          | 368.0-Line Transformers   | 2.75%   |
| 17          | 368.1-Line Transformer Installations                                    | 2.50%   |
| 18          | 369-Services  | 3.75%   |
| 19          | 370.0-Meters  | 4.93%   |
| 20          | 370.1-Meter Installations   | 5.00%   |
| 21          | 371-Installations On Customer Premises                                  | 7.33%   |
| 22          | 373-Street Lighting & Signal Systems                                    | 5.50%   |
| 23          | Total Distribution Plant  | 3.41%   |
| 24          | General Plant   |   |
| 25          | 389-General & Misc. Structure <sup>(1)</sup>                            | N/A   |
| 26          | 390-Structures <sup>(1)</sup>   | 1.82%   |
| 27          | 391.1-Office Furniture & Equipment                                      | 5.95%   |
| 28          | 391.3-Computer Equipment  | N/A   |
| 29          | 392-Transportation Equip  | N/A   |
| 30          | 393-Stores Equip  | 1.75%   |
| 31          | 394-Tools, Shop & Garage Eq   | 3.39%   |
| 32          | 395-Laboratory Equipment  | 2.97%   |
| 33          | 397-Communication Equip   | 4.34%   |
| 34          | 398-Miscellaneous Equip   | 0.93%   |
| 35          | Total General Plant   | 2.63%   |
| 36          | Total Plant in Service  | 3.35%   |
| 37          | <u>General Plant Reserve Adjustment For Amortization <sup>(2)</sup></u> |   |
| 38          | 390-Structures  | (173)   |
| 39          | 391.1-Office Furniture & Equipment                                      | 66,592  |
| 40          | 391.3-Computer Equipment  | (869)   |
| 41          | 393-Stores Equip  | 923   |
| 42          | 394-Tools, Shop & Garage Eq   | 23,424  |
| 43          | 395-Laboratory Equipment  | 380   |
| 44          | 397-Communication Equip   | (153)   |
| 45          | 398-Miscellaneous Equip   | (609)   |
| 46          | Total Reserve Adjustment for Amortization                               | 89,515  |

**Notes**

(1) Refer to DOE 5-12 Attachment 2

(2) Refer to testimony and schedules of Mr. Allis

UNITIL ENERGY SYSTEMS, INC.  
AMORTIZATION OF THEORETICAL  
DEPRECIATION RESERVE IMBALANCE

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| LINE<br>NO. | (1)<br>DESCRIPTION                            | (2)<br>TOTAL   |
|-------------|---|----------------|
| 1           | Depreciation Reserve Imbalance <sup>(1)</sup> | \$ (7,652,721) |
| 2           | Recovery Period                               | 6 years        |
| 3           | Annual Recovery                               | \$ (1,275,454) |

**Notes**

(1) Refer to DOE 5-12 Attachment 1



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Settlement Attachment 15  
Page 1 of 1

**UNITIL ENERGY SYSTEMS, INC.  
RELIABILITY ENHANCEMENT AND VEGETATION MANAGEMENT PROGRAM  
COSTS REFLECTED IN BASE RATES**

| LINE<br>NO. | (1)<br>DESCRIPTION                               | (2)<br>Amount in Rates <sup>(1)</sup> |
|-------------|--|---------------------------------------|
| 1           | Cycle Prune                                      | \$ 1,746,507                          |
| 2           | Hazard Tree Mitigation                           | 840,000                               |
| 3           | Forestry Reliability Work                        | 115,360                               |
| 4           | Mid-Cycle Review                                 | 25,603                                |
| 5           | Police / Flagger                                 | 619,515                               |
| 6           | Core Work  | 154,500                               |
| 7           | VM Planning                                      | -                                     |
| 8           | Distribution Total                               | 3,501,485                             |
| 9           | Test Year Third Party Reimbursements             | (989,500)                             |
| 10          | Net Distribution Total                           | 2,511,985                             |
| 11          | Sub-T  | 620,069                               |
| 12          | Substation Spraying                              | 13,431                                |
| 13          | VM Staff   | 364,491                               |
| 14          | Program Vegetation Management Program Total      | 3,509,976                             |
| 15          | Reliability Enhancement Program                  | 300,000                               |
| 16          | Total VMP & REP Expense in Base Rates - O&M      | 3,809,976                             |
| 17          | Storm Resiliency Program <sup>(2)</sup>          | 1,465,690                             |
| 18          | Total VMP, REP & SRP Expense in Base Rates - O&M | \$ 5,275,666                          |

**Notes**

(1) Per DE 20-183 filing made on February 17, 2021

(2) Storm Resiliency Program will be reduced to \$1,081,000 effective January 1, 2023