



May 14, 2021

BY E-MAIL

Debra A. Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 S. Fruit St, Suite 10
Concord, N.H. 03301-2429

Re: DE 21-031 - Unitil Energy Systems, Inc. – Correction to Exhibit CGDN-1

Dear Director Howland:

During the Hearing on Temporary Rates held earlier today, the witness for Unitil Energy Systems, Inc. (“Unitil” or the “Company”) described a correction to his testimony, submitted in this docket as Exhibit CGDN-1. The Company agreed on the record to submit the correction in writing to the Commission.

Beginning at Bates Page 000107, and carrying over to Bates Page 000108, Exhibit CGDN-1 states:

For investment year 1 (2021 additions), the new Exeter DOC plant additions through February 28, 2021 would be excluded from the 2021 Rate Plan, because the Company is requesting this as a proforma adjustment to rate base in the 2020 revenue requirement calculation with recovery starting in temporary rates effective June 1, 2021.

This statement should be corrected to remove “with recovery starting in temporary rates effective June 1, 2021.” Unitil has enclosed a CORRECTED Bates Page 000108 for the Commission’s reference and inclusion in the record.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick H. Taylor".

Patrick H. Taylor

cc: Service List

1 revenue requirement calculation.

2

3 **Q. Have you prepared a schedule to demonstrate the calculation of the**
4 **Company's proposed 2021 Rate Plan?**

5 A. Yes, we have prepared Schedule CGDN-2 Pages 1-3 for that purpose. The
6 schedule is based on the Company's capital budget presented by Mr. Sprague.
7 The schedule is for illustrative purposes, since actual plant additions will vary
8 from the long-term forecast of the annual capital spending budget. Nevertheless,
9 the schedule illustrates the express mechanics of the revenue requirement
10 calculation.

11 **Q. Please describe the derivation of Net Utility Plant on page 1 of Schedule**
12 **CGDN-2.**

13 A. Page 1 of Schedule CGDN-2 shows Beginning Utility Plant, Plant Additions, and
14 Ending Utility Plant on lines 1-3. Beginning Utility Plant in 2021 corresponds to
15 Schedule RevReq-4 pro forma rate base and includes a portion of the 2021 new
16 Exeter DOC additions. Plant Additions are based on the capital budget, less new
17 Exeter DOC additions through February 28, 2021, since those additions have been
18 included in rate base in this proceeding. Ending Utility Plant is the sum of
19 Beginning Utility Plant and Plant Additions. Then, lines 4-6 show Beginning
20 Accumulated Depreciation, Depreciation Expense, and Ending Accumulated
21 Depreciation. The difference between Ending Utility Plant and Ending
22 Accumulated Depreciation results in Ending Net Utility Plant shown on line 7.